

Water and Natural Resources Committee Meeting Taos



Small Local Public Body Coordinator

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How does OSA Help Small Local Public Bodies?

- **Audit and compliance assistance:**
The OSA helps acequias navigate financial reporting requirements under the Audit Act by guiding them through submitting Tier Certifications, completing Agreed-Upon Procedures (AUPs), and preparing audits—tasks that many small acequias struggle to complete on their own.
- **Small Local Public Body (sLPB) Assistance Program:**
Through this program, the OSA provides dedicated support, training, and hands-on technical assistance to help small public bodies meet their audit and compliance obligations.
- **Education and training:**
The OSA conducts workshops and offers resources tailored specifically for small entities like acequias to improve understanding of financial management, recordkeeping, and reporting requirements.
- **Connecting to approved auditors:**
The OSA helps acequias secure services from Independent Public Accountants (IPAs) experienced with acequia operations and coordinates group engagements to reduce costs for smaller entities.
- **Protecting funding:**
By helping acequias and other sLPBs complete required audits or AUPs, the OSA ensures they remain eligible for state and federal funding that could otherwise be withheld due to noncompliance.



How the Small Local Public Body Assistance Program Helps Acequias

- **Focused compliance support:**
Helps acequias complete required audits and Agreed-Upon Procedures (AUPs) to meet Audit Act requirements and remain eligible for state and federal funding.
- **Hands-on technical help:**
Works directly with acequia officials to organize financial records, prepare Tier Certifications, and address audit findings.
- **Cost-saving strategies:**
Group multiple acequias under shared audit contracts to lower costs and streamline the compliance process.
- **Tailored training and education:**
Provides workshops and one-on-one guidance to build understanding of financial responsibilities, recordkeeping, and reporting requirements.
- **Protecting acequia infrastructure and funding:**
Ensures acequias maintain access to critical funds for irrigation system upgrades, conservation projects, and long-term sustainability.



Highlights of Direct Support for Acequias

- **Withheld Funding:** Helped acequias secure compliance with the Office of the State Auditor (OSA), resulting in the release of approximately **\$2.9 million** in previously withheld public funds.
- **Direct Financial Assistance:** Provided targeted support to **35 acequias** to complete Agreed-Upon Procedures (AUPs) and Tier Certifications, enabling them to meet statutory audit requirements and regain eligibility for funding.
- **Modernized Reporting Systems:** Provided targeted support to **35 acequias** to complete Agreed-Upon Procedures (AUPs) and Tier Certifications, enabling them to meet statutory audit requirements and regain eligibility for funding.
- **Policy & Advocacy Leadership:** Through the **Small Local Public Body Forum**, established a work group to develop legislative proposals—such as **streamlining the current tiered reporting system** into fewer, clearer tiers to reduce administrative burden.
- **HB493:** While the long-term impact of **HB493** is still emerging, it is expected to provide grantees with **more flexibility to advance their projects** while maintaining compliance oversight..



Thank You



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