

Land Grant Committee Meeting Las Vegas NM



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New Mexico Office of the State Auditor

- The New Mexico Office of the State Auditor (OSA) is an independent agency that ensures public funds are used appropriately by overseeing audits of state and local governments.
- It conducts annual financial audits, special investigations, expanded special audits, and quality control reviews to enforce compliance with laws and professional standards.
- The OSA promotes transparency by analyzing and publishing audit reports, so the public stays informed.
- It has the legal authority to issue subpoenas in certain circumstances and report fraud, waste, and abuse.
- Overall, the OSA acts as a watchdog to protect taxpayers and build trust in government.



How does OSA Help Small Local Public Bodies?

- **Audit and compliance assistance:**
The OSA helps acequias navigate their financial reporting requirements under the Audit Act by providing guidance on submitting tier certifications, assistance with agreed-upon procedures (AUPs), and audits, which many small acequias struggle to do on their own.
- **Small Local Public Body (sLPB) Assistance Program:**
Through this program, the OSA offers dedicated support, training, and hands-on technical assistance to small public bodies to help them meet their audit and compliance obligations.
- **Education and training:**
The OSA conducts workshops and provides resources specifically tailored for small entities like acequias to improve understanding of financial management, record-keeping, and reporting.
- **Connecting to approved auditors:**
It helps acequias secure services from Independent Public Accountants (IPAs) familiar with acequia operations and has coordinated the grouping of smaller acequias together to reduce costs.
- **Protecting funding:**
By helping sLPBs complete required audits or AUPs, the OSA ensures they stay eligible for state or federal funding, which might otherwise be withheld due to noncompliance.



How the Small Local Public Body Assistance Program Helps Acequias

- **Focused compliance support:**
Helps acequias complete required audits or agreed-upon procedures (AUPs) so they can comply with the Audit Act and maintain eligibility for state and federal funding.
- **Hands-on technical help:**
Works directly with acequia officials to organize financial records, prepare tier certifications, and respond to audit findings.
- **Cost-saving strategies:**
Group multiple acequias together under shared audit contracts to reduce costs and simplify the process.
- **Tailored training and education:**
Provides workshops and one-on-one guidance to help acequias understand financial responsibilities, record-keeping, and reporting requirements.
- **Protecting acequia infrastructure and funding:**
By ensuring compliance, the program safeguards acequias' access to critical funds for irrigation improvements, conservation projects, and long-term sustainability.



Highlights of Direct Support for Acequias

- **Withheld Funding:** Acequias with \$1,388,046 in withheld public funds were assisted in achieving compliance with OSA.
- **Direct Financial Assistance:** 35 acequias received targeted support to complete agreed-upon procedures (AUPs) or tier certifications, helping them meet statutory audit requirements.
- **Modernized Systems:** The OSA revamped its OSA Connect platform, making it easier for acequias to submit financial documents and track compliance.
- **Policy & Advocacy:** Through the Small Local Public Body Forum, a dedicated work group is developing legislative proposals aimed at simplifying compliance and strengthening long-term support for acequias.



Thank You



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