

1 SENATE BILL 423

2 **50TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2011**

3 INTRODUCED BY

4 Cynthia Nava

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10 AN ACT

11 RELATING TO AUDITS; REQUIRING THE STATE AUDITOR TO PERFORM
12 INTERNAL AUDITS OF SCHOOL DISTRICTS AND CHARTER SCHOOLS.

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14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

15 SECTION 1. A new section of the Audit Act is enacted to
16 read:

17 "[NEW MATERIAL] INTERNAL AUDITS--SCHOOL DISTRICTS AND
18 CHARTER SCHOOLS.--The state auditor shall provide for internal
19 audits of school districts and charter schools to deter and
20 investigate fraud and to evaluate the effectiveness and
21 efficiency of school district or charter school operations;
22 reliability and integrity of financial and operational
23 information; safeguarding of assets; compliance with contracts
24 and state and federal laws and rules. The state auditor shall
25 consult with the public education department when determining a

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1 school district or charter school to audit."

2 SECTION 2. TEMPORARY PROVISION--TRANSFER OF PERSONNEL AND
3 APPROPRIATIONS.--The three full-time equivalent positions in
4 the office of inspector general of the public education
5 department and appropriations that support those positions are
6 transferred to the office of the state auditor.

7 SECTION 3. EFFECTIVE DATE.--The effective date of the
8 provisions of this act is July 1, 2011.

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