

HOUSE BILL 652

**49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009**

INTRODUCED BY

W. Ken Martinez

AN ACT

RELATING TO AUDIT REPORTS OF THE STATE AUDITOR; REQUIRING AUDIT REPORTS TO BE MADE PUBLIC AFTER FIVE DAYS OF COMPLETION OR EARLIER IF THE AGENCY WAIVES THE FIVE-DAY PERIOD.

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

Section 1. Section 12-6-5 NMSA 1978 (being Laws 1969, Chapter 68, Section 5, as amended) is amended to read:

"12-6-5. REPORTS OF AUDITS.--

A. The state auditor shall cause a complete written report to be made of each annual or special audit and examination made. Each report shall set out in detail, in a separate section, any violation of law or good accounting practices found by the audit or examination. Each report of a state agency [~~as defined in Section 6-1-12 NMSA 1978~~] shall include a list of individual deposit accounts and investment

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1 accounts held by each state agency audited. A copy of the  
2 report shall be sent to ~~[the legislative accounting review~~  
3 ~~committee and to]~~ the agency audited or examined; ~~[ten]~~ five  
4 days later, or earlier if the agency waives the five-day  
5 period, the report shall become a public record, at which time  
6 copies shall be sent to:

7 (1) the secretary of finance and  
8 administration; and

9 (2) the legislative finance committee.

10 B. The state auditor shall send a copy of reports  
11 of state agencies ~~[as defined in Section 6-1-12 NMSA 1978]~~ to  
12 the ~~[office of the state cash manager]~~ department of finance  
13 and administration.

14 C. Within thirty days after receipt of the report,  
15 the agency audited may notify the state auditor of any errors  
16 in the report. If the state auditor is satisfied from data or  
17 documents at hand, or by an additional investigation, that the  
18 report is erroneous, ~~[he]~~ the state auditor shall correct the  
19 report and furnish copies of the corrected report to all  
20 parties receiving the original report."

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