



## RESOLUTION 2025-15

### Acceptance and Approval of the FY24 Annual Financial Audit

**WHEREAS**, the Board of County Commissioners is required by statute to contract with an independent auditor to perform the required annual audit or agreed upon procedures for Fiscal Year 2024; and,

**WHEREAS**, the Board of County Commissioners has directed the accomplishment of the audit for FY24 be completed; and,

**WHEREAS**, this audit has been completed and presented to the Board of County Commissioners per the March 3, 2025 Letter from the Statue Auditor authorizing release of the FY24 audit.

**WHEREAS**, NMAC 2.2.2.10 (M) (4) provides in pertinent part that "Once the audit report is officially released to the agency by the state auditor (by a release letter) and the required waiting period of five calendar days has passed, unless waived by the agency in writing, the audit report shall be presented by the IPA, to a quorum of the governing authority of the agency at a meeting held in accordance with the Open Meetings Act, if applicable;" and,


**NOW THEREFORE, BE IT RESOLVED**, that the Board of County Commissioners does hereby accept and approve the completed audit report and findings as indicated within this document.


**PASSED, APPROVED AND ADOPTED** on this 1<sup>st</sup> day of April, 2025 by the Roosevelt County Board of Commissioners in an open meeting in Portales, New Mexico.


### BODY OF COUNTY COMMISSIONERS ROOSEVELT COUNTY, NEW MEXICO

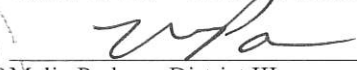
ATTEST:


  
Mandi Park, Roosevelt County Clerk

  
Tina Dixon, *Chair* – District IV  
Voted: ☒ Yes ☐ No ☐ Abstained

  
Roy Lee Criswell, *Vice Chair* – District III  
Voted: ☒ Yes ☐ No ☐ Abstained

  
Fabian Munoz – District I  
Voted: ☒ Yes ☐ No ☐ Abstained

  
Malin Parker – District III  
Voted: ☒ Yes ☐ No ☐ Abstained

  
Paul Grider – District V  
Voted: ☒ Yes ☐ No ☐ Abstained

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Mandi M. Park, Roosevelt Co. Clk., Roosevelt, NM





## State of New Mexico Office of the State Auditor

SENT VIA EMAIL

March 20, 2025

Agencies and Local Public Bodies  
Subject to the Audit Act

*Re: Notification- Contracting for Audit or Agreed-Upon Procedures Services for Fiscal Year 2025*

Dear Agencies and Local Public Bodies subject to the Audit Act,

In accordance with the Audit Act, NMSA 1978, Sections 12-6-1 through 12-6-14, and the Audit Rule, 2.2.2 NMAC, the Office of the State Auditor (OSA) hereby notifies the agencies whose audits will not be conducted directly by the OSA to seek proposals for audits of Fiscal Year 2025. The Audit Rule and the audit contracts reflect the OSA's continued focus on production of a timely statewide Annual Comprehensive Financial report, increased accountability, and enhanced accessibility to audit results.

As a reminder, all agency audit and agreed upon procedure contracts must be submitted through the OSA-Connect portal ([www.osa.nm.gov](http://www.osa.nm.gov)). All local public bodies that fall under the tiered system must submit a certification or contract for an agreed-upon procedures engagement through OSA-Connect. The deadlines for all agencies to submit a draft contract to the OSA using the online OSA-Connect portal are available in Section 2.2.2.8 NMAC of the Audit Rule. Agencies and IPAs must ensure contract recommendations are approved prior to work commencing. The OSA will not process hard copy contracts and will not sign contracts. Each agency's contract will be sent electronically for review and approval. The OSA will transmit an approval or rejection letter to each agency, and if approved, the agency will obtain the necessary signatures. After the contract has been signed, the agency must upload the fully executed version in the OSA-Connect portal. Contracts will be processed in the order they are submitted. To obtain access to OSA-Connect to process contracts, please contact Bernadet Martinez at [bernadet.martinez@osa.nm.gov](mailto:bernadet.martinez@osa.nm.gov) or (505) 476-3800.

Through the OSA's annual review of IPA firms, IPAs may be restricted regarding governmental audit work in the State of New Mexico under the Audit Rule. It is the responsibility of each IPA to contract in accordance with any restrictions and notify existing or potential clients of restrictions exist.



The following items are on our website at [www.osa.nm.gov](http://www.osa.nm.gov):

- **List of Approved IPAs** – This list includes IPAs who submitted firm profiles and were approved by the OSA to conduct financial audits and/or agreed upon procedures engagements. Inclusion on this list does not mean in every instance that an IPA is free from restriction.
- **Progress Billing Form** – Please copy the form onto your IPA letterhead for use in progress billing pursuant to 2.2.2.8(M)(3) NMAC.

For delivery and release of audit reports, the OSA requires submission of an electronic copy of the draft report, management representation letter, and the IPA review guide. The OSA requires submission of **final** audit reports or **final** AUP reports through the OSA-Connect portal.

Please submit correspondence to the following e-mail or physical address:

Office of the State Auditor  
2540 Camino Edward Ortiz, Suite #A  
Santa Fe, New Mexico 87507  
[Bernadet.martinez@osa.nm.gov](mailto:Bernadet.martinez@osa.nm.gov)

Thank you and do not hesitate to contact the OSA with any questions.

Sincerely,

Joseph M. Maestas, P.E., C.F.E  
New Mexico State Auditor

Cc: Ricky Bejarano, Deputy State Auditor  
Susanne Roubidoux, General Counsel