

Wayne A. Johnson  
State Auditor



C. Jack Emmons, CPA, CFE  
Deputy State Auditor

State of New Mexico  
Office of the State Auditor

November 1, 2018

Lonnie Sanchez  
Acequia de Santa Cruz (Santa Cruz Ditch)  
santacruzditch@gmail.com

Dear Lonnie Sanchez,

Pursuant to NMSA 1978, Sections 12-6-3 and -14, and NMAC 2.2.2.8, the Office of the State Auditor hereby approves the request and contract for Macias, Gutierrez & Co., CPAs, PC (the "IPA") to conduct the Fiscal Year 2011 annual audit or agreed-upon procedures engagement for Acequia de Santa Cruz (Santa Cruz Ditch) (the "Agency"). This approval is contingent upon the following:

- The IPA and the Agency must use the form of contract generated through the Office of the State Auditor's OSA-Connect system, with no changes. Any changes to the contract must be approved in writing by the State Auditor.
- The contract price and all other terms of the contract must be identical to the information submitted through the OSA-Connect system.
- If applicable, the Agency will submit the contract for any additional required approvals from an oversight authority, including any approvals by the Public Education Department or Higher Education Department required by NMSA 1978, Section 12-6-14.
- If applicable, the Agency will submit to the Department of Finance and Administration Contracts Review Bureau the required number of signed contracts, a copy of this letter and any other required documentation.

If any of these conditions is not satisfied, this approval will be void, and the Agency will be required to commence the contracting process again with the submission of new information through the OSA-Connect system.

When the contract has been fully executed, please email a PDF copy to [reports@osa.state.nm.us](mailto:reports@osa.state.nm.us), as required by NMAC 2.2.2.8(G)(6). If you have any questions, please contact the Office of the State Auditor at (505) 476-3800. Thank you for your cooperation.

Sincerely,

A handwritten signature in cursive script that reads "C. Jack Emmons".

C. Jack Emmons, CPA, CFE  
Deputy State Auditor