



Brian S. Colón, Esq.
State Auditor

C. Jack Emmons, CPA, CFE
Deputy State Auditor

State of New Mexico
OFFICE OF THE STATE AUDITOR

Via Email

January 24, 2019

SAO Ref. No. 13006

Lonnie Sanchez, Treasurer
Acequia de Santa Cruz

santacruzditch@gmail.com

Re: Authorization to Release FY2016 Acequia de Santa Cruz Agreed-Upon Procedures Report

The Office of the State Auditor (Office) received the Agreed-Upon Procedures (AUP) report for your agency on 10/31/2018. The OSA has completed the review of the report required by Section 12-6-14(B) NMSA 1978 and 2.2.2.13 NMAC. This letter is your authorization to make the final payment to the Independent Public Accountant (IPA) who contracted to perform the financial and compliance audit. In accordance with the AUP contract, the IPA is required to deliver to the agency the number of copies of the report specified in the contract.

Pursuant to Section 12-6-5 NMSA 1978, the AUP report does not become a public record until five days after the date of this release letter, unless your agency has already submitted a written waiver to the Office. Once the five-day period has expired, or upon the Office's receipt of a written waiver:

- the OSA will send the report to the Department of Finance and Administration, the Legislative Finance Committee and other relevant oversight agencies;
- the OSA will post the report on its public website; and
- the agency and the IPA shall arrange for the IPA to present the report to the governing authority of the agency, per 2.2.2.10.M(4) NMAC, at a meeting held in accordance with the Open Meetings Act, if applicable.

The IPA's findings and comments are included in the AUP report on pages 4-8. It is ultimately the responsibility of the governing authority of the agency to take corrective action on all findings and comments.

Sincerely,

A handwritten signature in black ink, appearing to be "B. Colón", written over a horizontal line.

Brian S. Colón, Esq.
State Auditor

cc: Macias, Gutierrez & Co., CPAs, PC