



RESOLUTION 2024-05

Acceptance and Approval of the FY23 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 2023; and,

WHEREAS, the Board of County Commissioners has directed the accomplishment of the audit for FY23 be completed; and,

WHEREAS, this audit has been completed and presented to the Board of County Commissioners per the Jan. 4, 2023 Letter from the Statue Auditor authorizing release of the FY23 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 20th day of February, 2024 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 M. Park
Mandi Park, Roosevelt County Clerk

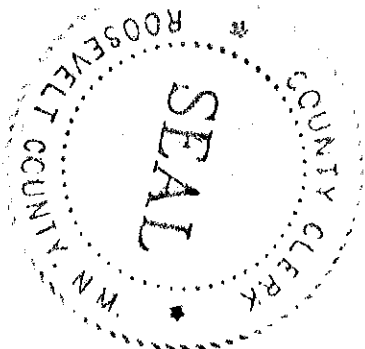
Tina Dixon
Tina Dixon, Chair - District IV
Voted: Yes No Abstained

Roy Lee Criswell
Roy Lee Criswell, Vice Chair - District III
Voted: Yes No Abstained

Dennis Lopez
Dennis Lopez - District I
Voted: Yes No Abstained

Rodney Savage
Rodney Savage - District III
Voted: Yes No Abstained

Paul Grider
Paul Grider - District V
Voted: Yes No Abstained



JOSEPH M. MAESTAS, P.E.
STATE AUDITOR



RICKY A. BEJARANO, CPA, CGMA
DEPUTY STATE AUDITOR

State of New Mexico
Office of the State Auditor

Via: Email

1/4/2024
Amber Hamilton, County Manager
ahamilton@rooseveltcounty.com
Roosevelt County

OSA Ref No. 5022

Re: Authorization to Release 2023 Roosevelt County Audit Report

The Office of the State Auditor (Office) received the audit report for your agency on 11/30/2023. The OSA has completed the review of the audit report required by Section 12-6-14(B) NMSA 1978 and any applicable provisions of the Audit Rule. This letter is your authorization to make the final payment to the Independent Public Accountant (IPA) who contracted with your agency to perform the financial and compliance audit. In accordance with the audit 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 audit 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 OSA. Once the five-day period has expired, or upon the OSA'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 the Audit Rule, at a meeting held in accordance with the Open Meetings Act, if applicable.

Although no findings were reported in your report, please remember it is ultimately the responsibility of the governing authority of the agency to maintain adequate internal controls over financial reporting and compliance.

Sincerely,

A handwritten signature in cursive script that reads "Joseph M. Maestas".

Joseph M. Maestas, P.E.
State Auditor

cc. Cordova CPAs, LLC



20240347 02/20/2024 12:28:41 PM
Page: 2 of 2 Fee: 0 RES
Mandi M. Park, Roosevelt Co. Clk., Roosevelt, NM

A standard 1D barcode located below the text.

Handwritten initials, possibly "EM", in a circular scribble.