

Sandoval County Board of County Commissioners

Agenda Item Summary

AGENDA ITEM # 4-3-14.7B

1. REQUESTED MOTION

ACTION REQUESTED:

Discussion and Approval of the County's Financial and Compliance Audit Report for FY 2012-2013 Prepared By Griego Professional Services, LLC, Independent Public Accountant

WHY ACTION IS NECESSARY (Summary):

Hector H. Balderas, State Auditor, by letter dated March 20, 2014, informed the County that the 2013 Audit can be presented to the Board and made available to the public. Griego Professional Services, LLC (GPS) has issued an unqualified opinion of the County's financial statements. The audit did not identify any deficiencies in internal controls that were considered to be material weaknesses.

2. REQUESTOR

COMMISSIONER SPONSORED: YES NO

DISTRICT: DISTRICT 1 DISTRICT 4
 DISTRICT 2 DISTRICT 5
 DISTRICT 3

DIRECTOR / ELECTED: Cassandra C. Herrera

DIVISION: Finance

ELECTED OFFICE:

ATTACHMENTS: YES NO

3. MEETING DATE

April 3, 2014

4. AGENDA (To be completed by County Manager)

- PROCLAMATION
- PRESENTATION
- CONSENT
- REGULAR
- APPEAL

5. RECOMMENDATIONS

Recommend a motion to approve Sandoval County's Financial & Compliance Audit Report for FY 2013.

6. FISCAL IMPACT

None

7. RECOMMENDED APPROVAL (Initials & Date)

Department Director/Elected Official	Human Resources	Purchasing	Attorney As to Form PFT 3/27/14	Finance Budget CCH 3/26/14	County Manager PPR 3/27/14	Other
_____	_____	_____				_____

8. COMMISSION ACTION

Approved Denied Deferred Other



State of New Mexico
OFFICE OF THE STATE AUDITOR

Hector H. Balderas
State Auditor

Carla C. Martinez
Deputy State Auditor

March 20, 2014

SAO Ref. No. 5025

Phillip Rios, County Manager
County of Sandoval
1500 Idalia Road, Bldg. #D
Bernalillo, NM 87004

SUBJECT: Audit Report—County of Sandoval—2012-2013 Fiscal Year—Prepared by Griego Professional Services, LLC

The audit report for your agency was received by the Office of the State Auditor (Office) on March 6, 2014. The State Auditor's review of the audit report required by Section 12-6-14 (B) NMSA 1978 and 2.2.2.13 NMAC has been completed. This letter is your authorization to make the final payment to the independent public accountant (IPA) who contracted to perform the agency's financial and compliance audit. In accordance with Section 2 of the audit contract, the IPA is required to deliver the specified number of copies of the audit report to the agency.

Per Section 12-6-5 NMSA 1978, the audit report does not become 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 audit report shall be:

- released by the Office to the Legislative Finance Committee, and the Department of Finance and Administration; and
- presented by your agency to a quorum of the agency's governing authority at a public meeting, for approval, per Section 2.2.2.10(J)(3)(d) NMAC, *Requirements for Contracting and Conducting Audits of Agencies*.

The independent public accountants findings and comments are included in the audit report on pages 197 - 198. **It is ultimately the responsibility of the governing authority of the agency to take corrective action on all findings and comments.**

A handwritten signature in black ink, appearing to read "Hector H. Balderas".

HECTOR H. BALDERAS
STATE AUDITOR

cc: Griego Professional Services, LLC

2540 Camino Edward Ortiz, Suite A, Santa Fe, New Mexico 87507
Toll Free 1-800-432-55 17
Local (505) 476-3800 • Fax (505) 827-3512
<http://www.osanm.org> • 1-866-OSA-FRAUD