

1 SENATE BILL 186

2 **53RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2017**

3 INTRODUCED BY

4 Elizabeth "Liz" Stefanics

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10 AN ACT

11 RELATING TO STATE AUDITS; ALLOWING FOR HARDSHIP ASSISTANCE FOR
12 ANNUAL AUDITS OF SMALL AGENCIES.

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14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

15 SECTION 1. Section 12-6-4 NMSA 1978 (being Laws 1969,
16 Chapter 68, Section 4, as amended) is amended to read:

17 "12-6-4. AUDITING COSTS.--

18 A. Except as provided in Subsection B of this
19 section, the reasonable cost of all audits shall be borne by
20 the agency audited, except that:

21 [~~A-~~] (1) a public housing authority other than
22 a regional housing authority shall not bear the cost of an
23 audit conducted solely at the request of its local primary
24 government entity; and

25 [~~B-~~] (2) the administrative office of the

.205718.1

underscored material = new
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underscored material = new
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1 courts shall bear the cost of auditing the magistrate courts.
2 A metropolitan court shall be treated as a single agency for
3 the purpose of audit and shall be audited as a unit, and the
4 cost of the audit shall be paid from the appropriation to the
5 metropolitan court. The district courts of all counties within
6 a judicial district shall be treated as a single agency for the
7 purpose of audit and shall be audited as a unit, and the cost
8 of the audit shall be paid from the appropriation to each
9 judicial district. The court clerk trust account and the state
10 treasurer account of each county's district court shall be
11 included within the scope of the judicial district audit.

12 B. An agency with an annual budget of less than
13 twenty-five thousand dollars (\$25,000) may apply to the state
14 auditor for hardship assistance in the conduct of the agency's
15 annual audit. The state auditor shall provide by rule for a
16 hardship assistance application process and criteria for
17 selection for hardship assistance. If the state auditor grants
18 hardship assistance, it shall conduct or pay for the agency's
19 annual audit for the applicable year."