



**SIERRA COUNTY
BOARD OF COUNTY COMMISSION
RESOLUTION NO. 110-064**

ACCEPTANCE AND APPROVAL OF THE FY2021 AUDIT

WHEREAS, the County of Sierra is required by statute to contract with an independent auditor to perform the required annual audit or agreed upon procedures for Fiscal Year 2021: and,

WHEREAS, the Board of Commission of Sierra County has directed the accomplishment of the audit for FY21 be completed; and,

WHEREAS, this audit has been completed and presented to the Board of Commission of Sierra County per the February 15, 2022 letter from the State Auditor authorizing release of the FY20p audit; and,

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 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 Commission of Sierra County does hereby accept and approve the completed audit report and findings as indicated within this document.

APPROVED, ADOPTED, AND PASSED on this 15th day of March, 2022.

BOARD OF COUNTY COMMISSIONERS

Travis Day
TRAVIS DAY

Hank Hopkins
HANK HOPKINS

James E. Paxon
JAMES PAXON

ATTEST BY:

Amy Whitehead Deputy
SHELLY TRUJILLO, COUNTY CLERK

BRIAN S. COLÓN, ESQ. CFE
STATE AUDITOR



NATALIE CORDOVA, CPA
DEPUTY STATE AUDITOR

State of New Mexico
Office of the State Auditor

CONSTITUENT SERVICES
(505) 476-3821

Via: Email

2/15/2022
Becky Mena, Finance Director
bmena@sierraco.org
County of Sierra

OSA Ref No. 5027

Re: Authorization to Release 2021 County of Sierra Audit Report

The Office of the State Auditor (OSA) received the audit report for your agency on 12/1/2021. 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.

The IPA's findings and comments are included in the audit report on page 115-122. 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 blue ink, appearing to be "B. S. Colón".

Brian S. Colón, Esq. CFE
State Auditor

cc. Hinkle + Landers, PC