



COUNTY OF SIERRA
RESOLUTION № 2026-27

ACCEPTING AND APPROVING THE FY 2024-25 AUDIT

WHEREAS, the Sierra County Board of Commissioners met upon notice of a regular meeting, duly published, at the Sierra County Administrative Offices, 1712 N. Date Street, Truth or Consequences, New Mexico 87901, on April 21, 2026; and,

WHEREAS, the Board of County Commissioners of the County of Sierra exercises the powers of the County as a body politic and corporate pursuant to NMSA 1978, Section 4-38-1(1884); and,

WHEREAS, NMSA 1978, Section 4-37-1 (1995) provides that Counties have the power to, “provide for the safety, preserve the health, promote the prosperity and improve the morals, order, comfort and convenience of any county or its inhabitants”; and,

WHEREAS, the County of Sierra is required by statute to contract with an independent auditor to perform the required annual audit for Fiscal Year End 2025; and,

WHEREAS, this audit has been completed per a letter issued by the Office of the State Auditor authorizing release of the FY 2024-25 audit; and,

WHEREAS, NMAC 2.2.2.10 (M)(4) provides in pertinent part that “{o}nce 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;”

NOW THEREFORE, BE IT RESOLVED, that the governing body 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 21st day of April 2026.

BOARD OF COUNTY COMMISSIONERS



JAMES PAXON, CHAIR

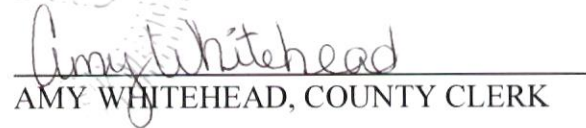


HANK HOPKINS, VICE CHAIR



SANDY JONES, COMMISSIONER

ATTEST BY:



AMY WHITEHEAD, COUNTY CLERK