

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

2/19/2024  
Victoria Milne, District Manager  
victoria.milne@nm.nacdnet.net  
Otero Soil & Water Conservation District

OSA Ref No. 8030

Re: Authorization to Release 2023 Otero Soil & Water Conservation District Audit Report

The Office of the State Auditor (Office) received the Agreed-Up Procedures (AUP) report for your agency on 12/2/2023. The OSA has completed the review of the 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 to perform the AUP. In accordance with the AUP 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 AUP 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 Office. Once the five-day period has expired, or upon the Office'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. Dan Austin, CPA, PC