

## FY27 Appropriation Request Checklist

Agency Name: Commission on the Status of Women

Business Unit: 60100

### Reports to Include in PDF Submission

Form #	Title	Agency Level	
<input checked="" type="checkbox"/>	Cvr Ltr	Cover Letter	<i>Agency Level</i>
<input checked="" type="checkbox"/>	S-1	Certification	<i>Agency Level</i>
<input checked="" type="checkbox"/>	S-2	Organizational Chart	<i>Agency/Program Level</i>
<input checked="" type="checkbox"/>	S-8	Financial Summary (BFM)	<i>Agency/Program Level</i>
<input checked="" type="checkbox"/>	S-9	Account Code Revenue / Expenditure Report	<i>Agency/Program Level</i>
<input type="checkbox"/>	S-10	Fund Balance Projection	<i>Fund Level</i>
<input checked="" type="checkbox"/>	S-13	Detail of Rate Line Items (see instructions)	<i>Agency Level</i>
<input checked="" type="checkbox"/>	P-1	Program Narrative	<i>Program Level</i>
<input type="checkbox"/>	R-2	Transfer Report	<i>Agency Level</i>
<input checked="" type="checkbox"/>	REV/EXP	Revenue-Expenditure Comparison Report	<i>Agency/Program Level</i>
<input type="checkbox"/>	FFRW	Detail of Federal Funds Revenue Worksheet	<i>Agency/Program Level</i>
<input type="checkbox"/>	EB-1	Expansion Justifications	<i>Program Level</i>
<input type="checkbox"/>	EB-2	Expansion Fiscal Summary	<i>Program Level</i>
<input type="checkbox"/>	EB-3	Expansion Line Item Detail	<i>Program Level</i>
<input type="checkbox"/>	LFR	Legislating for Results Expansion Tool	<i>Program Level</i>
<input checked="" type="checkbox"/>	E4	Pcode Detail	<i>Program Level</i>
<input checked="" type="checkbox"/>	E5	Contract by Pcode	<i>Program Level</i>
<input type="checkbox"/>	SAR	Special Appropriation Request Report	<i>Agency Level</i>
<input checked="" type="checkbox"/>	APR	Annual Performance Report	<i>Program Level</i>
<input checked="" type="checkbox"/>	Table 2	Table 2 Performance Measure Summary	<i>Program Level</i>
<input checked="" type="checkbox"/>	SP	Strategic Plan	<i>Agency Level</i>
<input type="checkbox"/>	ITP	Information Technology Plan	<i>Agency Level</i>
<input type="checkbox"/>	C-1	Base Operating Budget	<i>Agency Level</i>
<input type="checkbox"/>	C-2	IT Request Plan	<i>Agency Level</i>
<input checked="" type="checkbox"/>	Perf Audit	Update to LFC Performance Audits (within last 2 years)	<i>Agency Level</i>

### Documents to Attach in BFM (PDF Optional)

### Where to Attach

<input type="checkbox"/>	Board Cert	Board or Commission Budget Certification	<i>Form 9900</i>
<input type="checkbox"/>	E-6B	Leased Passenger-Related Vehicles	<i>Form 3300/4300</i>



**NEW MEXICO  
COMMISSION  
ON THE STATUS  
of Women**

215 CENTRAL AVE NW, SUITE 220, BOX 8   
ALBUQUERQUE, NM 87102

JENIFER.GETZ@STATE.NM.US 

NMCSW.ORG 

STATE OF NEW MEXICO  
**Commission on the Status of Women (Agency 60100)**  
Governor Michelle Lujan Grisham  
Jenifer Raphael Getz, Executive Director

August 19, 2025

Wayne Prost, Secretary  
Department of Finance and Administration  
180 Bataan Memorial Building  
Santa Fe, New Mexico 87501

and

Charles Sallee Director  
Legislative Finance Committee  
325 Don Gaspar  
Santa Fe, NM 87501

**RE: Transmittal of the Commission on the Status of Women (CSW) (60100) FY27 Appropriation Request**

Dear Secretary Prost and Director Sallee:

As required by Section 6-3-19 NMSA 1978 and in accordance with the Department of Finance and Administration (DFA) FY27 Appropriation Request Instructions, the enclosed documents and electronic copies represent the FY27 Appropriation Request for the Commission on the Status of Women.

Included are an Appropriation Request with all required forms:

- P-1 Program Narrative
- CSW Form S-1
- CSW Organizational Chart
- CSW 2024 Annual report
- CSW FY24 Audit
- CSW FY25-FY27 Strategic Plan



### BASE REQUEST ASSUMPTIONS

In FY27, we are requesting our full budget of \$547.9 from the General Fund. The justification for the budget requested is as follows.

- 200 Personnel (2FTE) \$304.0
- 300 Contract services \$125.5
- 400 Other \$118.4
- **Total \$547.9**

The funding request from the General Fund is directly connected to the Mission and FY27 Goals of the Commission as outlined in detail in our P-1 Program Narrative.

The Commission on the Status of Women welcomes your questions and looks forward to working with you in the upcoming budget year.



## Jenifer Raphael Getz

Executive Director

Commission on the Status of Women (Agency #60100)



[505-709-5393](tel:505-709-5393)

[Jenifer.Getz@CSW.nm.gov](mailto:Jenifer.Getz@CSW.nm.gov)

[NMCSW.org](http://NMCSW.org)

**APPROPRIATION REQUEST  
CERTIFICATION  
FORM S-1**

---

---

Agency Name: Commission on the Status of Women

Business Unit: 60100

*I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the arithmetic accuracy of all numeric information has been verified.*

*Jenifer Raphael Getz*

08/28/2025

Executive Director

---

,

---

,

---

*Note: Appropriation Requests for agencies headed by a board or commission must be approved by the board or commission by official action and signed by the chairperson. Operating Budgets of other agencies must be signed by the director or secretary. Appropriation Requests not properly signed will be returned.*

---

New Mexico  
Commission on the  
Status of Women



Executive  
Director  
Payband 96



Program  
Manager  
Payband 70

**S-8 Financial Summary**

(Dollars in Thousands)

**BU**    **PCode**    **Department**  
 60100    0000    0000000000

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	Base	----- FY 2027 Agency Request ----- Expansion	Total
<b>REVENUE</b>							
111 General Fund Transfers	419.4	413.8	429.0	0.0	547.9	0.0	547.9
112 Other Transfers	0.0	77.7	0.0	0.0	0.0	0.0	0.0
130 Other Revenues	0.0	2.6	0.0	0.0	0.0	0.0	0.0
150 Fund Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>REVENUE, TRANSFERS</b>	<b>419.4</b>	<b>494.2</b>	<b>429.0</b>	<b>0</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
<b>REVENUE</b>	<b>419.4</b>	<b>494.2</b>	<b>429.0</b>	<b>0</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
<b>EXPENSE</b>							
200 Personal services and employee benefits	237.5	262.9	261.2	304.9	304.0	0.0	304.0
300 Contractual services	81.5	92.7	84.5	0.0	125.5	0.0	125.5
400 Other	100.4	117.9	83.3	0.0	118.4	0.0	118.4
<b>EXPENDITURES</b>	<b>419.4</b>	<b>473.5</b>	<b>429.0</b>	<b>304.91</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
500 Other financing uses	0.0	72.1	0.0	0.0	0.0	0.0	0.0
<b>OTHER FINANCING USES</b>	<b>0.0</b>	<b>72.1</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>EXPENSE</b>	<b>419.4</b>	<b>545.6</b>	<b>429.0</b>	<b>304.91</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
<b>FTE POSITIONS</b>							
810 Permanent	2.00	0.00	2.00	2.00	2.00	0.00	2.00
<b>FTEs</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>
<b>FTE POSITIONS</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>

State of New Mexico  
**S-8 Financial Summary**  
 (Dollars in Thousands)

**BU**    **PCode**    **Department**  
 60100   P691    000000

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	Base	----- FY 2027 Agency Request ----- Expansion	Total
<b>REVENUE</b>							
111 General Fund Transfers	419.4	413.8	429.0	0.0	547.9	0.0	547.9
112 Other Transfers	0.0	77.7	0.0	0.0	0.0	0.0	0.0
130 Other Revenues	0.0	2.6	0.0	0.0	0.0	0.0	0.0
150 Fund Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>REVENUE, TRANSFERS</b>	<b>419.4</b>	<b>494.2</b>	<b>429.0</b>	<b>0.0</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
<b>REVENUE</b>	<b>419.4</b>	<b>494.2</b>	<b>429.0</b>	<b>0.0</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
<b>EXPENSE</b>							
200 Personal services and employee benefits	237.5	262.9	261.2	304.9	304.0	0.0	304.0
300 Contractual services	81.5	92.7	84.5	0.0	125.5	0.0	125.5
400 Other	100.4	117.9	83.3	0.0	118.4	0.0	118.4
<b>EXPENDITURES</b>	<b>419.4</b>	<b>473.5</b>	<b>429.0</b>	<b>304.91</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
500 Other financing uses	0.0	72.1	0.0	0.0	0.0	0.0	0.0
<b>OTHER FINANCING USES</b>	<b>0.0</b>	<b>72.1</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>EXPENSE</b>	<b>419.4</b>	<b>545.6</b>	<b>429.0</b>	<b>304.91</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
<b>FTE POSITIONS</b>							
810 Permanent	2.00	0.00	2.00	2.00	2.00	0.00	2.00
<b>FTEs</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>
<b>FTE POSITIONS</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>

BU PCode Department  
60100 0000 0000000000

**S-9 Account Code Revenue/Expenditure Summary**  
(Dollars in Thousands)

		2024-25	2024-25	2025-26	2026-27	----- FY 2027 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
499105	General Fd. Appropriation	419.4	413.8	429.0	0.0	547.9	0.0	547.9
<b>111</b>	<b>General Fund Transfers</b>	<b>419.4</b>	<b>413.8</b>	<b>429.0</b>	<b>0.0</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
499905	Other Financing Sources	0.0	5.6	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	0.0	72.1	0.0	0.0	0.0	0.0	0.0
<b>112</b>	<b>Other Transfers</b>	<b>0.0</b>	<b>77.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
496903	Miscellaneous Revenue	0.0	2.6	0.0	0.0	0.0	0.0	0.0
<b>130</b>	<b>Other Revenues</b>	<b>0.0</b>	<b>2.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
326900	Committed FB - Gov	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>150</b>	<b>Fund Balance</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL REVENUE</b>		<b>419.4</b>	<b>494.2</b>	<b>429.0</b>	<b>0</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
520100	Exempt Perm Positions P/T&F/T	134.4	189.0	189.1	216.2	215.3	0.0	215.3
520300	Classified Perm Positions F/T	57.7	0.0	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	9.8	20.2	20.1	29.7	27.0	0.0	27.0
521200	Retirement Contributions	13.2	36.4	34.6	41.4	41.4	0.0	41.4
521300	F I C A	8.4	13.6	13.8	13.4	16.0	0.0	16.0
521400	Workers' Comp Assessment Fee	9.2	0.0	0.0	0.0	0.0	0.0	0.0
521700	RHC Act Contributions	4.8	3.8	3.6	4.3	4.3	0.0	4.3
<b>200</b>	<b>Personal services and employee benef</b>	<b>237.5</b>	<b>262.9</b>	<b>261.2</b>	<b>304.9</b>	<b>304.0</b>	<b>0.0</b>	<b>304.0</b>
535200	Professional Services	0.0	1.8	0.0	0.0	0.0	0.0	0.0
535300	Other Services	70.8	14.2	30.0	0.0	61.8	0.0	61.8
535400	Audit Services	10.7	10.8	14.5	0.0	13.7	0.0	13.7
535600	IT Services	0.0	65.9	40.0	0.0	50.0	0.0	50.0
<b>300</b>	<b>Contractual services</b>	<b>81.5</b>	<b>92.7</b>	<b>84.5</b>	<b>0.0</b>	<b>125.5</b>	<b>0.0</b>	<b>125.5</b>
542100	Employee I/S Mileage & Fares	5.0	3.5	5.0	0.0	5.0	0.0	5.0
542200	Employee I/S Meals & Lodging	5.0	9.6	10.0	0.0	11.0	0.0	11.0
542300	Brd & Comm Mbr Meals & Lodging	0.0	2.9	0.0	0.0	0.0	0.0	0.0
542310	Brd & Comm Mbr Mileage & Fares	0.0	2.4	0.0	0.0	0.0	0.0	0.0
544000	Supply Inventory IT	0.0	0.5	0.0	0.0	0.0	0.0	0.0
544100	Supplies-Office Supplies	5.0	1.5	5.0	0.0	5.0	0.0	5.0
544500	Supplies-Food	0.0	1.4	0.0	0.0	0.0	0.0	0.0
544900	Supplies-Inventory Exempt	0.0	0.3	0.0	0.0	0.0	0.0	0.0
545600	Reporting & Recording	0.0	0.0	0.9	0.0	3.5	0.0	3.5
545700	ISD Services	1.9	1.4	1.9	0.0	2.5	0.0	2.5

**S-9 Account Code Revenue/Expenditure Summary**

(Dollars in Thousands)

**BU PCode Department**  
60100 0000 0000000000

		2024-25	2024-25	2025-26	2026-27	----- FY 2027 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
545710	DOIT HCM Assessment Fees	0.0	0.0	2.0	0.0	0.8	0.0	0.8
545900	Printing & Photo Services	0.0	9.1	0.0	0.0	0.0	0.0	0.0
546100	Postage & Mail Services	0.2	0.0	0.0	0.0	1.2	0.0	1.2
546400	Rent Of Land & Buildings	0.0	10.4	0.0	0.0	6.5	0.0	6.5
546500	Rent Of Equipment	0.0	31.7	0.0	0.0	0.0	0.0	0.0
546610	DOIT Telecommunications	8.5	0.8	0.0	0.0	0.9	0.0	0.9
546700	Subscriptions/Dues/License Fee	0.0	0.3	0.0	0.0	0.0	0.0	0.0
546800	Employee Training & Education	0.0	0.1	0.0	0.0	0.0	0.0	0.0
546900	Advertising	0.0	0.4	0.0	0.0	0.0	0.0	0.0
547105	Bank Fees/Services	0.0	0.3	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	74.8	41.1	58.5	0.0	82.0	0.0	82.0
547999	Request to Pay Prior Year	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>400</b>	<b>Other</b>	<b>100.4</b>	<b>117.9</b>	<b>83.3</b>	<b>0.0</b>	<b>118.4</b>	<b>0.0</b>	<b>118.4</b>
555106	OFU - INTRA-Agency	0.0	72.1	0.0	0.0	0.0	0.0	0.0
<b>500</b>	<b>Other financing uses</b>	<b>0.0</b>	<b>72.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL EXPENSE</b>		<b>419.4</b>	<b>545.6</b>	<b>429.0</b>	<b>304.91</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
810	Permanent	2.00	0.00	2.00	2.00	2.00	0.00	2.00
810	Permanent	2.00	0.00	2.00	2.00	2.00	0.00	2.00
<b>TOTAL FTE POSITIONS</b>		<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>

Status of Women

BU PCode Department  
60100 P691 000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary  
(Dollars in Thousands)

		2024-25	2024-25	2025-26	2026-27	----- FY 2027 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
499105	General Fd. Appropriation	419.4	413.8	429.0	0.0	547.9	0.0	547.9
<b>111</b>	<b>General Fund Transfers</b>	<b>419.4</b>	<b>413.8</b>	<b>429.0</b>	<b>0.0</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
499905	Other Financing Sources	0.0	5.6	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	0.0	72.1	0.0	0.0	0.0	0.0	0.0
<b>112</b>	<b>Other Transfers</b>	<b>0.0</b>	<b>77.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
496903	Miscellaneous Revenue	0.0	2.6	0.0	0.0	0.0	0.0	0.0
<b>130</b>	<b>Other Revenues</b>	<b>0.0</b>	<b>2.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
326900	Committed FB - Gov	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>150</b>	<b>Fund Balance</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL REVENUE</b>		<b>419.4</b>	<b>494.2</b>	<b>429.0</b>	<b>0.0</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
520100	Exempt Perm Positions P/T&F/T	134.4	189.0	189.1	216.2	215.3	0.0	215.3
520300	Classified Perm Positions F/T	57.7	0.0	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	9.8	20.2	20.1	29.7	27.0	0.0	27.0
521200	Retirement Contributions	13.2	36.4	34.6	41.4	41.4	0.0	41.4
521300	F I C A	8.4	13.6	13.8	13.4	16.0	0.0	16.0
521400	Workers' Comp Assessment Fee	9.2	0.0	0.0	0.0	0.0	0.0	0.0
521700	RHC Act Contributions	4.8	3.8	3.6	4.3	4.3	0.0	4.3
<b>200</b>	<b>Personal services and employee benef</b>	<b>237.5</b>	<b>262.9</b>	<b>261.2</b>	<b>304.9</b>	<b>304.0</b>	<b>0.0</b>	<b>304.0</b>
535200	Professional Services	0.0	1.8	0.0	0.0	0.0	0.0	0.0
535300	Other Services	70.8	14.2	30.0	0.0	61.8	0.0	61.8
535400	Audit Services	10.7	10.8	14.5	0.0	13.7	0.0	13.7
535600	IT Services	0.0	65.9	40.0	0.0	50.0	0.0	50.0
<b>300</b>	<b>Contractual services</b>	<b>81.5</b>	<b>92.7</b>	<b>84.5</b>	<b>0.0</b>	<b>125.5</b>	<b>0.0</b>	<b>125.5</b>
542100	Employee I/S Mileage & Fares	5.0	3.5	5.0	0.0	5.0	0.0	5.0
542200	Employee I/S Meals & Lodging	5.0	9.6	10.0	0.0	11.0	0.0	11.0
542300	Brd & Comm Mbr Meals & Lodging	0.0	2.9	0.0	0.0	0.0	0.0	0.0
542310	Brd & Comm Mbr Mileage & Fares	0.0	2.4	0.0	0.0	0.0	0.0	0.0
544000	Supply Inventory IT	0.0	0.5	0.0	0.0	0.0	0.0	0.0
544100	Supplies-Office Supplies	5.0	1.5	5.0	0.0	5.0	0.0	5.0
544500	Supplies-Food	0.0	1.4	0.0	0.0	0.0	0.0	0.0
544900	Supplies-Inventory Exempt	0.0	0.3	0.0	0.0	0.0	0.0	0.0
545600	Reporting & Recording	0.0	0.0	0.9	0.0	3.5	0.0	3.5
545700	ISD Services	1.9	1.4	1.9	0.0	2.5	0.0	2.5

Status of Women

State of New Mexico

BU PCode Department  
60100 P691 000000

**S-9 Account Code Revenue/Expenditure Summary**  
(Dollars in Thousands)

		2024-25	2024-25	2025-26	2026-27	----- FY 2027 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
545710	DOIT HCM Assessment Fees	0.0	0.0	2.0	0.0	0.8	0.0	0.8
545900	Printing & Photo Services	0.0	9.1	0.0	0.0	0.0	0.0	0.0
546100	Postage & Mail Services	0.2	0.0	0.0	0.0	1.2	0.0	1.2
546400	Rent Of Land & Buildings	0.0	10.4	0.0	0.0	6.5	0.0	6.5
546500	Rent Of Equipment	0.0	31.7	0.0	0.0	0.0	0.0	0.0
546610	DOIT Telecommunications	8.5	0.8	0.0	0.0	0.9	0.0	0.9
546700	Subscriptions/Dues/License Fee	0.0	0.3	0.0	0.0	0.0	0.0	0.0
546800	Employee Training & Education	0.0	0.1	0.0	0.0	0.0	0.0	0.0
546900	Advertising	0.0	0.4	0.0	0.0	0.0	0.0	0.0
547105	Bank Fees/Services	0.0	0.3	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	74.8	41.1	58.5	0.0	82.0	0.0	82.0
547999	Request to Pay Prior Year	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>400</b>	<b>Other</b>	<b>100.4</b>	<b>117.9</b>	<b>83.3</b>	<b>0.0</b>	<b>118.4</b>	<b>0.0</b>	<b>118.4</b>
555106	OFU - INTRA-Agency	0.0	72.1	0.0	0.0	0.0	0.0	0.0
<b>500</b>	<b>Other financing uses</b>	<b>0.0</b>	<b>72.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL EXPENSE</b>		<b>419.4</b>	<b>545.6</b>	<b>429.0</b>	<b>304.9</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
810	Permanent	2.00	0.00	2.00	2.00	2.00	0.00	2.00
810	Permanent	2.00	0.00	2.00	2.00	2.00	0.00	2.00
<b>TOTAL FTE POSITIONS</b>		<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>

BU PCode Department  
 60100 0000 000000000

**S-9 Account Code Revenue Summary**  
 (Dollars in Thousands)

	Provider PCode	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
						Base	Expansion	Total
499105	General Fd. Appropriation	419.4	413.8	0.0	0.0	547.9	0.0	547.9
111	<b>General Fund Transfers</b>	<b>419.4</b>	<b>413.8</b>	<b>429.0</b>	<b>0.0</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>
499905	Other Financing Sources	0.0	5.6	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	0.0	72.1	0.0	0.0	0.0	0.0	0.0
112	<b>Other Transfers</b>	<b>0.0</b>	<b>77.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
496903	Miscellaneous Revenue	0.0	2.6	0.0	0.0	0.0	0.0	0.0
130	<b>Other Revenues</b>	<b>0.0</b>	<b>2.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
326900	Committed FB - Gov	0.0	0.0	0.0	0.0	0.0	0.0	0.0
150	<b>Fund Balance</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL REVENUE</b>		<b>419.4</b>	<b>494.2</b>	<b>429.0</b>	<b>0</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>

Status of Women

BU PCode Department  
 60100 P691 000000

State of New Mexico

S-9 Account Code Revenue Summary  
 (Dollars in Thousands)

	Provider PCode	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
						Base	Expansion	Total
499105	General Fd. Appropriation	419.4	413.8	429.0	0.0	547.9	0.0	547.9
111	General Fund Transfers	419.4	413.8	429.0	0.0	547.9	0.0	547.9
499905	Other Financing Sources	0.0	5.6	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	0.0	72.1	0.0	0.0	0.0	0.0	0.0
112	Other Transfers	0.0	77.7	0.0	0.0	0.0	0.0	0.0
496903	Miscellaneous Revenue	0.0	2.6	0.0	0.0	0.0	0.0	0.0
130	Other Revenues	0.0	2.6	0.0	0.0	0.0	0.0	0.0
326900	Committed FB - Gov	0.0	0.0	0.0	0.0	0.0	0.0	0.0
150	Fund Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL REVENUE</b>		<b>419.4</b>	<b>494.2</b>	<b>429.0</b>	<b>0.0</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>

BU PCode Department  
60100 0000 0000000000

**S-9 Account Code Expenditure Summary**  
(Dollars in Thousands)

		2024-25	2024-25	2025-26	2026-27	----- FY 2027 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
520100	Exempt Perm Positions P/T&F/T	134.4	189.0	189.1	216.2	215.3	0.0	215.3
520300	Classified Perm Positions F/T	57.7	0.0	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	9.8	20.2	20.1	29.7	27.0	0.0	27.0
521200	Retirement Contributions	13.2	36.4	34.6	41.4	41.4	0.0	41.4
521300	F I C A	8.4	13.6	13.8	13.4	16.0	0.0	16.0
521400	Workers' Comp Assessment Fee	9.2	0.0	0.0	0.0	0.0	0.0	0.0
521700	RHC Act Contributions	4.8	3.8	3.6	4.3	4.3	0.0	4.3
<b>200</b>	<b>Personal services and employee benefits</b>	<b>237.5</b>	<b>262.9</b>	<b>261.2</b>	<b>304.9</b>	<b>304.0</b>	<b>0.0</b>	<b>304.0</b>
535200	Professional Services	0.0	1.8	0.0	0.0	0.0	0.0	0.0
535300	Other Services	70.8	14.2	30.0	0.0	61.8	0.0	61.8
535400	Audit Services	10.7	10.8	14.5	0.0	13.7	0.0	13.7
535600	IT Services	0.0	65.9	40.0	0.0	50.0	0.0	50.0
<b>300</b>	<b>Contractual services</b>	<b>81.5</b>	<b>92.7</b>	<b>84.5</b>	<b>0.0</b>	<b>125.5</b>	<b>0.0</b>	<b>125.5</b>
542100	Employee I/S Mileage & Fares	5.0	3.5	5.0	0.0	5.0	0.0	5.0
542200	Employee I/S Meals & Lodging	5.0	9.6	10.0	0.0	11.0	0.0	11.0
542300	Brd & Comm Mbr Meals & Lodgin	0.0	2.9	0.0	0.0	0.0	0.0	0.0
542310	Brd & Comm Mbr Mileage & Fares	0.0	2.4	0.0	0.0	0.0	0.0	0.0
544000	Supply Inventory IT	0.0	0.5	0.0	0.0	0.0	0.0	0.0
544100	Supplies-Office Supplies	5.0	1.5	5.0	0.0	5.0	0.0	5.0
544500	Supplies-Food	0.0	1.4	0.0	0.0	0.0	0.0	0.0
544900	Supplies-Inventory Exempt	0.0	0.3	0.0	0.0	0.0	0.0	0.0
545600	Reporting & Recording	0.0	0.0	0.9	0.0	3.5	0.0	3.5
545700	ISD Services	1.9	1.4	1.9	0.0	2.5	0.0	2.5
545710	DOIT HCM Assessment Fees	0.0	0.0	2.0	0.0	0.8	0.0	0.8
545900	Printing & Photo Services	0.0	9.1	0.0	0.0	0.0	0.0	0.0
546100	Postage & Mail Services	0.2	0.0	0.0	0.0	1.2	0.0	1.2
546400	Rent Of Land & Buildings	0.0	10.4	0.0	0.0	6.5	0.0	6.5
546500	Rent Of Equipment	0.0	31.7	0.0	0.0	0.0	0.0	0.0
546610	DOIT Telecommunications	8.5	0.8	0.0	0.0	0.9	0.0	0.9
546700	Subscriptions/Dues/License Fee	0.0	0.3	0.0	0.0	0.0	0.0	0.0
546800	Employee Training & Education	0.0	0.1	0.0	0.0	0.0	0.0	0.0
546900	Advertising	0.0	0.4	0.0	0.0	0.0	0.0	0.0

**BU PCode Department**  
 60100 0000 0000000000

**S-9 Account Code Expenditure Summary**  
 (Dollars in Thousands)

		2024-25	2024-25	2025-26	2026-27	----- FY 2027 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
547105	Bank Fees/Services	0.0	0.3	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	74.8	41.1	58.5	0.0	82.0	0.0	82.0
547999	Request to Pay Prior Year	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>400</b>	<b>Other</b>	<b>100.4</b>	<b>117.9</b>	<b>83.3</b>	<b>0.0</b>	<b>118.4</b>	<b>0.0</b>	<b>118.4</b>
555106	OFU - INTRA-Agency	0.0	72.1	0.0	0.0	0.0	0.0	0.0
<b>500</b>	<b>Other financing uses</b>	<b>0.0</b>	<b>72.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL EXPENSE</b>		<b>419.4</b>	<b>545.6</b>	<b>429.0</b>	<b>304.91</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>

Status of Women

BU PCode Department  
60100 P691 000000

State of New Mexico

S-9 Account Code Expenditure Summary  
(Dollars in Thousands)

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	----- FY 2027 Agency Request -----		
					Base	Expansion	Total
520100 Exempt Perm Positions P/T&F/T	134.4	189.0	189.1	216.2	215.3	0.0	215.3
520300 Classified Perm Positions F/T	57.7	0.0	0.0	0.0	0.0	0.0	0.0
521100 Group Insurance Premium	9.8	20.2	20.1	29.7	27.0	0.0	27.0
521200 Retirement Contributions	13.2	36.4	34.6	41.4	41.4	0.0	41.4
521300 F I C A	8.4	13.6	13.8	13.4	16.0	0.0	16.0
521400 Workers' Comp Assessment Fee	9.2	0.0	0.0	0.0	0.0	0.0	0.0
521700 RHC Act Contributions	4.8	3.8	3.6	4.3	4.3	0.0	4.3
<b>200 Personal services and employe</b>	<b>237.5</b>	<b>262.9</b>	<b>261.2</b>	<b>304.9</b>	<b>304.0</b>	<b>0.0</b>	<b>304.0</b>
535200 Professional Services	0.0	1.8	0.0	0.0	0.0	0.0	0.0
535300 Other Services	70.8	14.2	30.0	0.0	61.8	0.0	61.8
535400 Audit Services	10.7	10.8	14.5	0.0	13.7	0.0	13.7
535600 IT Services	0.0	65.9	40.0	0.0	50.0	0.0	50.0
<b>300 Contractual services</b>	<b>81.5</b>	<b>92.7</b>	<b>84.5</b>	<b>0.0</b>	<b>125.5</b>	<b>0.0</b>	<b>125.5</b>
542100 Employee I/S Mileage & Fares	5.0	3.5	5.0	0.0	5.0	0.0	5.0
542200 Employee I/S Meals & Lodging	5.0	9.6	10.0	0.0	11.0	0.0	11.0
542300 Brd & Comm Mbr Meals & Lodgin	0.0	2.9	0.0	0.0	0.0	0.0	0.0
542310 Brd & Comm Mbr Mileage & Fares	0.0	2.4	0.0	0.0	0.0	0.0	0.0
544000 Supply Inventory IT	0.0	0.5	0.0	0.0	0.0	0.0	0.0
544100 Supplies-Office Supplies	5.0	1.5	5.0	0.0	5.0	0.0	5.0
544500 Supplies-Food	0.0	1.4	0.0	0.0	0.0	0.0	0.0
544900 Supplies-Inventory Exempt	0.0	0.3	0.0	0.0	0.0	0.0	0.0
545600 Reporting & Recording	0.0	0.0	0.9	0.0	3.5	0.0	3.5
545700 ISD Services	1.9	1.4	1.9	0.0	2.5	0.0	2.5
545710 DOIT HCM Assessment Fees	0.0	0.0	2.0	0.0	0.8	0.0	0.8
545900 Printing & Photo Services	0.0	9.1	0.0	0.0	0.0	0.0	0.0
546100 Postage & Mail Services	0.2	0.0	0.0	0.0	1.2	0.0	1.2
546400 Rent Of Land & Buildings	0.0	10.4	0.0	0.0	6.5	0.0	6.5
546500 Rent Of Equipment	0.0	31.7	0.0	0.0	0.0	0.0	0.0
546610 DOIT Telecommunications	8.5	0.8	0.0	0.0	0.9	0.0	0.9
546700 Subscriptions/Dues/License Fee	0.0	0.3	0.0	0.0	0.0	0.0	0.0
546800 Employee Training & Education	0.0	0.1	0.0	0.0	0.0	0.0	0.0
546900 Advertising	0.0	0.4	0.0	0.0	0.0	0.0	0.0
547105 Bank Fees/Services	0.0	0.3	0.0	0.0	0.0	0.0	0.0

Status of Women

BU PCode Department  
 60100 P691 000000

State of New Mexico

**S-9 Account Code Expenditure Summary**  
 (Dollars in Thousands)

		2024-25	2024-25	2025-26	2026-27	----- FY 2027 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
547900	Miscellaneous Expense	74.8	41.1	58.5	0.0	82.0	0.0	82.0
547999	Request to Pay Prior Year	0.0	0.0	0.0	0.0	0.0	0.0	0.0
400	Other	100.4	117.9	83.3	0.0	118.4	0.0	118.4
555106	OFU - INTRA-Agency	0.0	72.1	0.0	0.0	0.0	0.0	0.0
500	Other financing uses	0.0	72.1	0.0	0.0	0.0	0.0	0.0
<b>TOTAL EXPENSE</b>		<b>419.4</b>	<b>545.6</b>	<b>429.0</b>	<b>304.91</b>	<b>547.9</b>	<b>0.0</b>	<b>547.9</b>

State of New Mexico

**Rate Report - Selected Line Items for Rates**  
(Dollars in Thousands)

			-----FY 2027 -----						
Org Unit	Line		2024-25	2025-26	Request		Recommendation		Opbud
			Actuals	OpBud	Base	Expansion	Base	Expansion	
60100 P691 Status of Women	535400	Audit Services	10.76	14.5	13.7	0	0	0.0	0.0
	545700	ISD Services	1.36	1.9	2.5	0	0	0.0	0.0
	545710	DOIT HCM Assessment Fees	0	2	0.8	0	0	0.0	0.0
	546610	DOIT Telecommunications	0.82	0	0.9	0	0	0.0	0.0
60100	P691	Status of Women	12.94	18.4	17.9	0	0	0.0	0.0
			<b>12.94</b>	<b>18.4</b>	<b>17.9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>

State of New Mexico  
**Rate Report - Selected Line Items for Rates**  
(Dollars in Thousands)

**Totals by Line Item**

BusUnit	Line Item	2024-25 Actuals	2025-26 Opbud	-----FY 2027-----					
				Request		Recommendation		Opbud	
				Base	Expansion	Base	Expansion		
<b>60100</b>	<b>535400</b>	<b>Audit Services</b>	10.76	14.5	13.7	0	0	0.0	0.0
	<b>545700</b>	<b>ISD Services</b>	1.36	1.9	2.5	0	0	0.0	0.0
	<b>545710</b>	<b>DOIT HCM Assessment Fees</b>	0	2	0.8	0	0	0.0	0.0
	<b>546610</b>	<b>DOIT Telecommunications</b>	0.82	0	0.9	0	0	0.0	0.0
	<b>Grand Total</b>		<b>12.94</b>	<b>18.4</b>	<b>17.9</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>

**Program Description:**

Governor Michelle Lujan Grisham's first budget proposal in 2019 for fiscal year 2020 created funding and began the work of re-creating a functioning New Mexico Commission on the Status of Women. This allowed a special appropriation for operational funds to get the Commission started and serve the women of this state once again.

Membership on the Commission on the Status of Women includes, "Fifteen members, including one member of the Human Rights Commission, appointed by the governor. A majority of the members must be women, and no more than eight members may belong to any one political party. Terms are staggered for three years. The governor designates the chair and vice-chair. The Commission names the director."

Section 28-3-1, NMSA 1978. The Commissioners represent all seven regions in New Mexico, and are designated as Democrats, Republicans, and Independents. The women on the Commission are leaders within their own communities and have worked in both their professional and personal lives to forward the interests of the women of New Mexico. Their work on the Commission is simply an extension of deeply held values to contribute to supporting our state.

The Commission on the Status of Women currently is a policy and advocacy organization that works to stimulate and encourage, throughout the state, the study and review of the status of women in New Mexico and may act as a clearinghouse for all activities involving the status of women. The commission will report on recommend methods of overcoming discrimination against women in public and private employment. Additionally, the Commission will promote methods for enabling women to develop their skills, continue their education and be retrained. The commission will cooperate with and assist public and private entities dealing with women, as well as conduct periodic conferences throughout the state to apprise women of their rights and opportunities and to learn from them of their needs and problems. Finally, we will promote recognition of women's accomplishments and contributions to New Mexico.

**Major Issues and Accomplishments:****Public Engagement and Regional Safety Events – FY26**

In Fiscal Year 2026, the New Mexico Commission on the Status of Women (CSW) prioritized the issue of Safety, one of its three strategic focus areas along with Health and Economic Security. As part of this initiative, and in the face of budget cuts of up to 20%, the Commission held three public engagement events across three of the state's seven designated regions. These events served as vital forums for outreach, information-sharing, and community input. The regional events took place in partnership with local and statewide organizations in Farmington, Silver City, and Albuquerque. These collaborations aimed to raise awareness of safety-related services available to women, including those addressing domestic violence, sexual Assault, housing and food insecurity, legal aid, and crisis response. The Commission worked closely with state agencies and community-based organizations to ensure the resources shared were culturally responsive and regionally relevant.

Beyond resource access, each event was designed to create space for women to share their lived experiences, safety concerns, and needs. This qualitative input is essential to informing policy recommendations and shaping future programs. By engaging women directly in their communities, the Commission reaffirmed its commitment to ensuring every New Mexican woman not only survives—but has the opportunity to thrive.

**Annual Women's Safety Summit – FY26**

On September 5, 2025, the Commission convened its Annual Women's Summit as a key component of its FY 26 programming in one of its 7 regions. This flagship event brought together more than 200 attendees—including policymakers, service providers, advocates, and community members from across the state—to engage in meaningful dialogue and coordinated action around the issue of women's safety.

The Summit fostered cross-sector collaboration and deeper understanding of the complex, intersecting factors affecting women's safety in New Mexico. The full-day event featured keynote speakers, expert-led panel discussions, and interactive sessions on key topics, including:

- 
- Sexual Assault Prevention and Response
  - Domestic and Intimate Partner Violence
  - Mental Health and its effects on Safety
  - Food and Housing Insecurity
  - Culturally Specific Issues Impacting Tribal, Immigrant, LGBTQIA+, and Rural Communities

This year's event emphasized the lived experiences and safety concerns of culturally specific groups, ensuring their voices were not only included but prioritized in solution-driven discussions. Subject matter experts, advocates, and survivors provided critical insights into the root causes of violence and insecurity, alongside strategies for prevention and systemic reform.

Beyond knowledge-sharing, the Summit served as a forum for civic engagement and public accountability. Political leaders had the opportunity to hear directly from community members and frontline practitioners about the urgent safety challenges facing women in New Mexico, as well as the innovative work of nonprofits and grassroots organizations addressing those needs.

#### Public Meetings – FY26

In Fiscal Year 2026, the Commission held ten public meetings in full compliance with the New Mexico Open Meetings Act to ensure transparency, accountability, and public engagement. These meetings served as a platform for conducting official business—including audit, budget oversight, program planning, legislative coordination, and annual reporting—while also featuring educational presentations aligned with the Commission's focus on health, safety, and economic security. By integrating expert insights and community input, the Commission advanced informed dialogue on the critical issues affecting women and girls across New Mexico.

#### Legislative Session Engagement- FY26

During the Fiscal Year 2026 legislative session, the New Mexico Commission on the Status of Women collaborated with partner organizations to better understand legislative priorities that advance the well-being of women and girls across the state. We hosted our second Women's Day of Action focused on the issues most important to women in New Mexico. The Commission's legislative agenda will ensure that advocacy efforts are targeted toward bills that support its core focus areas: health, safety, and economic security. Through coordinated engagement, the Commission will elevate the voices of women in policy discussions and champion legislation that fosters equity, access, and long-term systemic change.

#### Annual Strategic Planning Retreat – FY26

In Fiscal Year 2026, the New Mexico Commission on the Status of Women (CSW) held its Annual Planning Retreat to refine its multi-year Strategic Plan in alignment with the agency's mission and vision. Commissioners reviewed progress, identified emerging issues, and set priorities focused on the Commission's three core pillars: Health, Safety, and Economic Security. The resulting plan, included as an attachment, will guide program development, policy advocacy, and statewide collaboration in the years ahead.

#### Utilization of Survey Mechanisms – FY26

In Fiscal Year 2026, the CSW implemented a coordinated survey strategy to collect current, community-informed data from women across the state. Surveys will be distributed through regional events, the Annual Women's Summit, community collaborations, legislative outreach, and the Commission's website. This approach enabled the Commission to gather relevant insights on key issues impacting women, including health, safety, and economic security, to inform policy development and program planning.

#### Coalitions and Partnerships – FY26

In Fiscal Year 2026, the New Mexico Commission on the Status of Women (CSW) developed strategic coalitions and partnerships with a range of organizations to advance programming in the areas of Health and Economic Security. These collaborations supported key initiatives focused on issues such as equal pay, family-friendly workplaces, maternal mortality, and healthy relationships. In addition, partners played a vital role in supporting legislation aligned with the Commission's mission to improve outcomes for women and families across the state.

Data Access– FY26

In Fiscal Year 2026, the CSW expanded its capacity to provide accessible, reliable data on the status of women in the state. In partnership with the University of New Mexico’s Bureau of Business and Economic Research (BBER), the Commission developed a publicly available data tool, now accessible through the CSW website. Resources - New Mexico Commission on the Status of Women This resource enables researchers, policymakers, and community members to explore key indicators related to women’s health, safety, and economic security in New Mexico.

Public Outreach and Communications – FY26

The Commission will continue to disseminate information through its website, social media platforms, and targeted mailings. Communication efforts will include blogs on timely topics, webinars, and training videos to engage and inform the public. The Commission will also use its Annual Report as a key resource for sharing data, program updates, and highlights of its ongoing work across the state.

Financial Accountability – FY26

The New Mexico Commission on the Status of Women (CSW) successfully complied with all annual audit requirements in Fiscal Year 2026. The Commission received a “Clean Audit Opinion,” indicating no material misstatements or significant deficiencies. This outcome reflects CSW’ s ongoing commitment to transparency, sound financial management, and accountability.

**Overview of Request:**

**Programmatic Changes:**

Launch of the CSW Girls Program – FY26

In Fiscal Year 2026, the Commission launched the inaugural phase of the Girls Program, a targeted initiative addressing the distinct challenges and needs of young women and girls across the state. This initial effort include i8d a series of exploratory events aimed at fostering dialogue, building foundational knowledge, and gathering direct insights from girls in New Mexico's communities.

The pilot program focused on three core thematic areas essential to long-term well-being and empowerment:

- Civic Engagement – promoting awareness of government processes, encouraging leadership, and increasing community participation.
- Financial Literacy – offering tools and information to support informed decisions about money, budgeting, and economic independence.
- Healthy Relationships and Consent – building knowledge around boundaries, communication, and respectful interpersonal dynamics.

To facilitate access and engagement, the Commission partnered with its three Education Commissioners to connect with school systems in their respective regions. These partnerships were key in coordinating with administrators, educators, and counselors to host safe, supportive, age-appropriate sessions.

The curriculum was designed not only to educate, but also to serve as a listening tool. Events included discussion sessions and interactive components.

Insights gathered from this first phase will inform the development of a comprehensive, statewide Girls Program in FY27, tailored to the lived experiences and culturally responsive needs of young women in each region of New Mexico.

Overview Instructions: Explain how numbers in the budget request were derived, the primary programmatic and /or policy focus of the request, and the rationale of funding priorities. Describe how requested funding levels tie to program or agency goals and performance (service levels and/or widget counts, efficiency, etc.) (Max 5000 Characters)

Overview of Request

The FY27 budget is made up of the following expense categories.

- 200 Personnel (2 FTE)    304.0 (Salary and Benefits)
- 300 Contract services   125.5
- 400 Other    118.4
- Total Budget for FY27   547.9

200 Personnel:

The budget includes salary and benefits for two FTE's an executive director and a program manager with NO requested increases. Additionally, there is an allocation to the FY27 RHC Act Contribution.

300 Contract Services:

Because CSW will rely on only two direct employees, and there is a need for specialized technical services, we are requesting funding for Contracts and Professional Fees to cover these costs. We want to engage the necessary consultants, to include a Grants and Accounting Services contractor, Website Maintenance, Communications, a contract position for a Girls Program Coordinator and an Auditor.

400 Other:

The final area of our budget is for administrative costs, employee and commissioner travel expenses, office rent and supplies, annual report, DoIT, and the cost to run our community-based programs.

BU PCode  
60100 P691

---

**Base Budget Justification:** Budget Considerations – FY27

Due to the state's inability to fund our pledged supplemental appropriations in Fiscal Year 2026, the New Mexico Commission on the Status of Women did not receive the money allocated in prior years and anticipated in FY26, resulting in an effective 20% budget reduction. We are requesting an overall General Fund increase of 10% over our FY25 level of funding since our FY26 level was actually a 20% reduction. We planned to launch a new program focused on Girls in FY26 but because of the budget reduction were unable to hire a program coordinator for this work. Despite these constraints, the Commission has continued to expand its programming and provide valuable services to support the more than one million women across New Mexico. To sustain this progress and continue rebuilding the Commission—following its closure from 2011 to 2021—we respectfully request the proposed budget increases to ensure continued growth, impact, and statewide service.

## REV EXP COMPARISON

(Dollars in Thousands)

### 60100 - Commission on the Status of Women

#### P691 - Status of Women

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
<b>SOURCES Totals</b>	<b>547.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>547.9</b>
Personal services and employee benefits	304.0	0.0	0.0	0.0	304
Contractual services	125.5	0.0	0.0	0.0	125.5
Other	118.4	0.0	0.0	0.0	118.4
<b>USES Total:</b>	<b>547.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>547.9</b>
<b>Net:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Status of Women

BU PCode  
60100 P691

State of New Mexico

E4 PCode Detail  
(Dollars in Thousands)

Fund	Account		2024-25	2025-26	2026-27	FY 2027 Agency Request				Justification	
			Actuals	Opbud	PCF Proj	GF	OSF	ISF/IAT	FF		Total
04300	520100	Exempt Perm Positions P/T&F/T	189.0	189.1	216.16	215.3	0.0	0.0	0.0	215.3	
04300	521100	Group Insurance Premium	20.2	20.1	29.66	27.0	0.0	0.0	0.0	27.0	
04300	521200	Retirement Contributions	36.4	34.6	41.43	41.4	0.0	0.0	0.0	41.4	
04300	521300	F I C A	13.6	13.8	13.35	16.0	0.0	0.0	0.0	16.0	
04300	521400	Workers' Comp Assessment Fee	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
04300	521700	RHC Act Contributions	3.8	3.6	4.31	4.3	0.0	0.0	0.0	4.3	
	<b>200</b>	<b>Personal services and employee benef</b>	<b>262.9</b>	<b>261.2</b>	<b>304.91</b>	<b>304.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>304.0</b>	
04300	542100	Employee I/S Mileage & Fares	3.5	5.0	0	5.0	0.0	0.0	0.0	5.0	Instate travel for Commission on the Status of Women staff
04300	542200	Employee I/S Meals & Lodging	9.6	10.0	0	11.0	0.0	0.0	0.0	11.0	Instate travel for Commission on the Status of Women staff
04300	542300	Brd & Comm Mbr Meals & Lodging	2.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
04300	542310	Brd & Comm Mbr Mileage & Fares	2.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
04300	544000	Supply Inventory IT	0.5	0.0	0	0.0	0.0	0.0	0.0	0.0	
04300	544100	Supplies-Office Supplies	1.5	5.0	0	5.0	0.0	0.0	0.0	5.0	Miscellaneous Office supplies
04300	544500	Supplies-Food	1.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
04300	544900	Supplies-Inventory Exempt	0.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
04300	545600	Reporting & Recording	0.0	0.9	0	3.5	0.0	0.0	0.0	3.5	
04300	545700	ISD Services	1.4	1.9	0	2.5	0.0	0.0	0.0	2.5	GSD/DOIT Rate Sheet
04300	545710	DOIT HCM Assessment Fees	0.0	2.0	0	0.8	0.0	0.0	0.0	0.8	GSD/DOIT Rate Sheet
04300	545900	Printing & Photo Services	9.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
04300	546100	Postage & Mail Services	0.0	0.0	0	1.2	0.0	0.0	0.0	1.2	postage
04300	546400	Rent Of Land & Buildings	10.4	0.0	0	6.5	0.0	0.0	0.0	6.5	
04300	546500	Rent Of Equipment	31.7	0.0	0	0.0	0.0	0.0	0.0	0.0	
04300	546610	DOIT Telecommunications	0.8	0.0	0	0.9	0.0	0.0	0.0	0.9	GSD/DOIT Rate Sheet
04300	546700	Subscriptions/Dues/License Fee	0.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
04300	546800	Employee Training & Education	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
04300	546900	Advertising	0.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
04300	547105	Bank Fees/Services	0.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
04300	547900	Miscellaneous Expense	41.1	58.5	0	82.0	0.0	0.0	0.0	82.0	promotional and miscellaneous items used for Public Engagement & Regionl Safety events, Annual women's safety summit, Girls program and misc events
04300	547999	Request to Pay Prior Year	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
	<b>400</b>	<b>Other</b>	<b>117.9</b>	<b>83.3</b>	<b>0</b>	<b>118.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>118.4</b>	

Status of Women

BU PCode  
60100 P691

State of New Mexico

E4 PCode Detail  
(Dollars in Thousands)

Fund	Account		2024-25	2025-26	2026-27	FY 2027 Agency Request				Total	Justification	
			Actuals	Opbud	PCF Proj	GF	OSF	ISF/IAT	FF			
08700	555106	OFU - INTRA-Agency	65.2	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	
27400	555106	OFU - INTRA-Agency	7.0	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	
	500	Other financing uses	72.1	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>TOTAL EXPENSE</b>			<b>452.9</b>	<b>344.5</b>		<b>422.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>422.4</b>	

Commission on the Status of Women  
Fund 04300  
FY27 Budget Request: E4

P-Code P691

Department	ACCOUNT	Line Item for Pivot Table Use	FY25 Actuals	FY26 OpBud	FY27 CSW Budget Request	Increase: FY27 Budget Request - FY26 OpBud
1100000000	520100	520100 - Exempt Perm Positions P/T&F/T	176.3	189.1	215.3	26.2
1100000000	520200	520200 - Term Positions	-	-	-	-
1100000000	520300	520300 - Classified Perm Positions F/T	-	-	-	-
1100000000	520400	520400 - Classified Perm Positions P/T	-	-	-	-
1100000000	520500	520500 - Temporary Positions F/T & P/T	-	-	-	-
1100000000	520600	520600 - Paid Unused Sick Leave	-	-	-	-
1100000000	520700	520700 - Overtime & Other Premium Pay	-	-	-	-
1100000000	520800	520800 - Annl & Comp Paid At Separation	-	-	-	-
1100000000	520900	520900 - Differential Pay	-	-	-	-
1100000000	521100	521100 - Group Insurance Premium	19.0	29.5	27.0	(2.5)
1100000000	521200	521200 - Retirement Contributions	33.9	34.6	41.4	6.8
1100000000	521300	521300 - F I C A	12.6	13.8	16.0	2.2
1100000000	521400	521400 - Workers' Comp Premium	17.3	-	-	-
1100000000	521410	521410 - GSD WC Premium	-	-	-	-
1100000000	521500	521500 - Unemployment Comp Premium	-	-	-	-
1100000000	521600	521600 - Employee Liability Ins Premium	-	-	-	-
1100000000	521700	521700 - RHC Act Contributions	3.5	3.6	4.3	0.7
1100000000	521900	521900 - Other Employee Benefits	-	-	-	-
1100000000	523000	523000 - COVID Admin Leave	-	-	-	-
1100000000	523100	523100 - COVID EFMLA	-	-	-	-
1100000000	523200	523200 - COVID Hours	-	-	-	-
	<b>200</b>	<b>PS/EB - SUBTOTALS</b>	<b>262.6</b>	<b>270.6</b>	<b>304.0</b>	<b>33.4</b>
1100000000	535200	535200	1.80	-	-	-
1100000000	535300	535300	5.2	30.0	61.8	31.8
1100000000	535400	535400 - Moss Adams Audit	10.8	14.5	13.7	(0.8)
1100000000	535600	535600 - Work Quest	55.0	40.0	50.0	10.0
	<b>300</b>	<b>Contracts - SUBTOTALS</b>	<b>72.8</b>	<b>84.5</b>	<b>125.5</b>	<b>41.0</b>
1100000000	542100	Employee I/S Mileage & Fares	3.5	5.0	5.0	-
1100000000	542200	Employee I/S Meals & Lodging	9.6	10.0	11.0	1.0
1100000000	542300	Brd & Comm Mbr Meals & Lodging	2.9	-	-	-
1100000000	542310	Brd & Comm Mbr Mileage & Fares	2.4	-	-	-
1100000000	544000	Supply Inventory IT	0.5	-	-	-
1100000000	544100	Supplies-Office Supplies	1.5	5.0	5.0	-
1100000000	544500	Supplies - Food	1.4	-	-	-
1100000000	545600	Reporting & Recording	-	0.9	3.5	2.6
1100000000	545700	ISD Services	1.2	1.9	2.5	0.6
1100000000	545710	DOIT HCM Assessment Fees	-	2.0	0.8	(1.2)
1100000000	545900	Printing and Photo Services	7.5	-	-	-
1100000000	546100	Postage & Mail Services	-	-	1.2	1.2
1100000000	546400	Rent of Land & Buildings	9.6	-	6.5	6.5
1100000000	546500	Rent of Equipment	31.7	-	-	-
1100000000	546610	DOIT Telecommunications	0.5	-	0.9	0.9
1100000000	546700	Subscriptions/Dues/License Fee	0.3	-	-	-
1100000000	546800	Employee Training & Education	0.1	-	-	-
1100000000	546900	Advertising	0.4	-	-	-
1100000000	547105	Bank Fees/Services	0.3	-	-	-
1100000000	547900	Miscellaneous Expense	40.2	58.5	82.0	23.5
	<b>400</b>	<b>Other - SUBTOTALS</b>	<b>113.6</b>	<b>83.3</b>	<b>118.4</b>	<b>35.1</b>
		555100 - Other Financing Uses	-	-	-	-
	<b>500</b>	<b>OF Uses - SUBTOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>GRAND TOTALS</b>	<b>449.0</b>	<b>438.4</b>	<b>547.9</b>	<b>109.5</b>

State of New Mexico  
**Contract by PCode Detail**  
(Dollars in Thousands)

Fund	Account	#	Contract Purpose	Actuals	----- FY 2027 Agency Request -----				Total	Justification
					GF	OSF	ISF/IAT	FF		
04300	535200	Professional Services	1000	1.8	0.0	0.0	0.0	0.0	0.0	
04300	535300	Other Services	1000	14.2	61.8	0.0	0.0	0.0	61.8	Consultant services
04300	535400	Audit Services	1000	10.8	13.7	0.0	0.0	0.0	13.7	Annual Audit
04300	535600	IT Services	1000	65.9	50.0	0.0	0.0	0.0	50.0	Database / Marketing / Communications & Social Media
<b>TOTAL EXPENSE</b>				<b>92.7</b>	<b>125.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>125.5</b>	

**CSW Budget for FY27**

<b>Category</b>	<b>Personnel</b>		<b>Adjusted</b>
<b>Category</b>	<b>Contract &amp; Professional Fees</b>		
300	Database / Marketing / Communications & Social Media	50,000	
300	Annual Audit	13,700	
300	Consultants	61,800	
	<b>Total Contract &amp; Professional Fees</b>	<b>125,500</b>	<b>125,500</b>

### Performance Measures Summary

<b>P691 Status of Women</b>						
<b>Purpose:</b>		The purpose of the status of women program is to provide information, public events, leadership, support services and career development to individuals, agencies and women's organizations so they can improve the economic, health and social status of women in New Mexico.				
<b>Performance Measures:</b>		<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2026-27 Request</b>	<b>2026-27 Recomm</b>
Output	Annual number of regional event attendees for all commission on the status of women public events	0	1,540	1,300	800	
Output	Number of individuals contacted about state programs and resources through information campaigns sponsored by the commission on the status of women	0	72,000	780,000	72,000	
Efficiency	Dollar amount of grants obtained to support programs at the commission on the status of women	0	\$2,655	\$50,000	\$50,000	



# Strategic Plan



**FY 2025 - FY 2027**

# Introduction

The New Mexico Commission on the Status of Women was created in 1975 to address issues critical to women's advancement, which at that time included issues ranging from women having credit in their own name to adoption of the Equal Rights Amendment. Recently, Governor Michelle Lujan Grisham re-funded the Commission to ensure a focus on addressing issues critical to the success of all New Mexican women.

Initially, the Commission focused primarily on organizational development including hiring an executive director and developing internal policies and procedures. The Commission then devoted itself to understanding the effect of the COVID pandemic on women and gathering data regarding health and work. The primary focus then became dealing with women's health issues following Dobbs and finally the first "Women's Summit" took place in 2023.

The Commission is moving into a new phase and desires to be outward-facing and engaging in substantive, issue-based work. The Commission is committed to engaging in this work mindfully and strategically by developing guiding vision and mission statements and creating a comprehensive plan for the next three years.

## Table of Contents

**01**

**The Process**

**02**

**Strategic Context**

**03**

**Vision and Mission**

**04**

**Strategic Goals and Objectives**

# The Process

## Landscape Analysis

The strategic planning process began with the development of a landscape analysis focused on creating a shared analysis for the Commission around the current environment for women in New Mexico.

The data for the landscape analysis came from several sources. First, Single Space Strategies (SSS) was contracted and conducted qualitative interviews with Commissioners. These interviews focused on the goals and work of the Commission in the last two years, the ecosystem around women in New Mexico, and the future of both the Commission and issues impacting women. In all, 12 Commissioners participated in these interviews.

SSS also developed and disseminated an online survey to partners across New Mexico soliciting input on the current state of work around issues affecting women and their families as well as perceptions of and opinions about the work of the Commission. Almost all of the survey questions asked for open ended responses which were then coded by the team into themes and categories. Finally, interviews were conducted with representatives of four organizations: Planned Parenthood of New Mexico, New Mexico Women.Org, the Collaborative for Gender and Reproductive Equity, and the New Mexico Coalition of Sexual Assault Programs.

Those invited to take the survey included partners identified by the Commission, individuals who attended the 2023 Women's Summit, state and local elected officials, and leadership within institutions of higher education. Ultimately, 99 of these partners responded to the survey. Respondents represent a range of organizations in the ecosystem, including non-profits, small businesses, higher education, state and local government, funders, and healthcare organizations.

This report also contains data gathered from the Commission's website, non-profit organizations, and funders on the programs and services for women in New Mexico. In addition, the report includes data collected from public-facing websites and reports run by Commissions on the Status of Women in other areas of the country.



## Strategic Planning Session

In January of 2024, all 12 current Commissioners met for a day-long strategic planning session facilitated by Single Space Strategies. This session focused on:

- refining the mission and vision of the organization
- determining organizational priorities, based on the needs of New Mexico women, that fit within the Commission's statutory authority.
- gaining a deeper understanding of the expertise of the currently appointed Commissioners, and identifying who might serve in the future.
- creating a list of partnerships to cultivate in the next three years

## Input and Revisions to the Strategic Planning Document

A draft of this plan was shared with Commissioners prior to their regular March meeting. SSS then presented the draft plan at the March meeting, giving Commissioners and the public an opportunity to comment and suggest revisions. Commissioners held additional meetings to review and revise the plan.

# Strategic Context



## **The Commission is uniquely situated in the New Mexico ecosystem**

As the Commission identifies its goals and objectives for the next three years, it recognizes that it is part of a larger ecosystem of individuals and organizations across the state working on issues that impact women. The New Mexico Commission on the Status of Women recognizes and defines our work to include all women across the gender spectrum, including cisgender and transgender women. The Commission also understands that it occupies a unique position within that ecosystem given its ties to the Governor, its geographic reach, the fact that it is designed to be bipartisan, and the influence and networks of individual Commissioners. This plan is crafted to leverage that unique position and to ensure the Commission is not duplicating the efforts of longstanding organizations.

## **Low Visibility**

One of the biggest challenges facing the Commission in the next three years is improving its visibility in New Mexico. Many of the Commission's near-term goals like providing critical information to women and becoming an authority on issues impacting women, require that people in New Mexico know and trust the Commission. Based on anecdotal evidence and findings from the landscape analysis, the Commission could be more visible.

## **Issues Affecting Women are Vast and Complex**

There are many difficult and interconnected issues that impact women and girls in New Mexico's ability to thrive. These issues include economic security, pay equity, access to healthcare, access to childcare, gender-based violence among others. There will be times, given that the capacity of the Commission is not infinite, that the Commission will have to focus on one issue or even a single aspect of an issue at a time. This does not mean that other issues are not important or that the Commission will not devote time and resources to other issues in the future. The Commission is committed to working toward strategic, achievable, measurable goals.

# Vision and Mission

During the Strategic Planning session, Commissioners explored revisions to the current mission statement, as well as a brand new vision statement to guide the organization's work into the future.

## **Vision Statement -**

a description of what the world would look like if the Commission accomplished all its goals.

The Commission on the Status of Women envisions a New Mexico where all women and girls have equitable opportunities to be healthy, secure, and thrive without the harms of discrimination or bias.

## **Mission Statement -**

a description of how the Commission will work to achieve the vision.

The Commission on the Status of Women educates the public, advocates for supportive policies, and collaborates with community partners to create a more equitable future for the women of New Mexico. To ensure that our work is responsive and reflects the intersecting needs and priorities of New Mexican women, the Commission commits to engaging, uplifting, and prioritizing the voices and leadership of women around the state to ensure their equitable access to health, safety, and the ability to thrive.



The background of the entire page is a stylized, overlapping collage of various women's faces. The faces are rendered in a flat, illustrative style with a color palette of warm, muted tones including shades of brown, tan, beige, and light orange. The women have different hair colors, styles, and expressions, representing a diverse group of people. The text is overlaid on this background in semi-transparent boxes.

# Strategic Goals and Objectives

Throughout the next three years, the Commission's mission will be supported by the following goals and strategic objectives.

The goals represent the Commission's biggest priorities with the implementing objectives being the critical accomplishments necessary to reach the goal.

## Goal 1: Partners are aware of the Commission's vision and mission.



### **Implementing Objective 1.1**

**Develop and implement a plan to get input on the draft vision and mission statements.**

- ◇ This could include allocating time on a Commission meeting agenda for public comment on the vision and mission statements, adding questions about the vision and mission to the annual survey described in Objective 8.3, and/or adding discussions about the vision and mission statements to the listening and learning tour agendas.

## Goal 2: Women and girls in New Mexico have access to the information they need to be successful.



### **Implementing Objective 2.1**

**Make the Commission's website a more accessible and user-friendly place to find information and access resources.**

- ◇ Organize existing resources on the website by topic area.
- ◇ Develop how-to tutorials on accessing resources.
- ◇ Work with partners to determine what information and resources are missing from the website and determine what to add.
- ◇ Identify websites of similar organizations acting as a resource hub that have accessible and user-friendly navigation and apply those best practices to the Commission's website.



### **Implementing Objective 2.2**

**Develop trainings and other content for the Commission's website.**

- ◇ Identify existing trainings that could be linked to from the Commission's website.
- ◇ Work with partners to generate training videos on topics including but not limited to:
  - know your rights pay equity trainings
  - how to start a small business
  - domestic violence and sexual assault healthy relationship trainings
  - extreme risk protection orders (red flag laws)
  - affirmative consent trainings
  - how to get health insurance and benefits
  - reproductive rights guides
  - access to the ECECD childcare registration process
  - services available for immigrant women



### **Implementing Objective 2.3**

**Continue to provide constituent services for individuals who reach out to the Commission for help navigating resources and develop a system to track the provision of this service.**

---

- ◇ Regularly review the types of services constituents are being navigated to and determine if the Commission could develop additional trainings or campaigns to address unmet needs.

## **Goal 3: The work of the Commission is driven by timely and accurate data that accounts for differences across race, socioeconomic status, language, geography, sexual orientation, and gender.**

◇ **Implementing Objective 3.1**  
**Identify discrete issue areas that the Commission wants to understand more deeply and commission data collection and analysis in that area. These issue areas in the first three years will fall under economic security, healthcare, and safety and security for women, but the Commission will remain flexible if urgent/more timely issues arises.**

◇ Any product of this data collection and analysis will be shared publicly on the Commission's website and rolled out publicly with partner organizations.

◇ **Implementing Objective 3.2**  
**Develop and cultivate working relationships with institutions of higher education that can help support this research.**

◇ **Implementing Objective 3.3**  
**Use Commission meetings to receive presentations and trainings from experts using recent data and research.**

◇ **Implementing Objective 3.4**  
**Publish relevant data and commissioned studies on the Commission's website.**

◇ Implement communications campaigns around new releases of data/analysis products as outlined in Objective 2.1

◇ **Implementing Objective 3.5**  
**The Commission will gather and publish online timely and accurate data about the status of women in our state that accounts for differences across race, socioeconomic status, language, geography, sexual orientation, and gender.**

## **Goal 4: The Commission is a trusted voice on the impact of proposed policies on women and girls in New Mexico.**

### **Implementing Objective 4.1** **Identify, track and support policy and proposals at the state and local level that will positively or adversely affect women and girls in New Mexico.**

- ◇ This work will include collaboration with and support of partners already doing work in these policy spaces.

### **Implementing Objective 4.2** **Continue to provide policy education through issue campaigns.**

- ◇ Implement communications campaigns around new informational campaigns as outlined in Objective 2.1.

**Goal 5: The Commission in collaboration with existing organizations and impacted communities works to develop targeted, strategic campaigns to address specific issues.**

- ◆ **Implementing Objective 5.1**  
**Based on the analyses produced under Objective 3.1, partner with relevant stakeholders and community members to develop campaigns and work plans to address issues uncovered through the analysis.**
-

**Goal 6: The Commission serves as a place where women and girls and people working on issues that impact women all across the state can find accessible and meaningful connection and collaboration.**



### **Implementing Objective 6.1**

#### **Host the New Mexico Women's Summit annually**

- ◇ Ensure diverse voices are at the table.
- ◇ Work to ensure the summit is accessible to women and girls from historically disinvested communities including communities of color, lower socioeconomic communities, rural communities, and communities disproportionately impacted by gender-based violence, adverse health outcomes, and others.
- ◇ Provide a post-summit survey to attendees to track satisfaction with and perceived usefulness of the event as well as collecting demographic information from attendees to ensure the events are reaching women and girls from historically disinvested communities.
- ◇ Use feedback from the annual summit to increase relevance and attendance every year, especially for women and girls from historically disinvested communities.
- ◇ Work to compensate individuals asked to participate in planning and speaking at the summit.



**Implementing Objective 6.2**  
**Continue to hold events throughout the year in every Commission district.**

- ◇ Ensure diverse voices are at the table.
- ◇ Work to ensure these events are accessible to women and girls from historically disinvested communities including communities of color, lower socioeconomic communities, rural communities, and communities disproportionately impacted by gender-based violence, adverse health outcomes, and others.
- ◇ Provide a post-event survey to attendees to track satisfaction with and perceived usefulness of the event as well as collecting demographic information from attendees to ensure the events are reaching women and girls from historically disinvested communities.
- ◇ Use feedback from events to increase relevance and attendance, especially for women and girls from historically disinvested communities.
- ◇ Work to compensate individuals asked to participate in planning and speaking at these events.



**Implementing Objective 6.3**  
**Plan and organize a Women's Day of Action during legislative sessions.**

- ◇ Partner with service organizations and other organizations working on issues that affect women and girls and raise awareness about bills that would positively impact women and girls in New Mexico.
- ◇ Help organize partner organizations to table in the roundhouse on the Women's Day of Action.

## Goal 7: More people in New Mexico are aware of the Commission and the work it is doing.



### **Implementing Objective 7.1**

#### **Conduct ongoing communication campaigns about the work the Commission is doing.**

- ◇ Continue to increase the Commission's audience on email distribution lists and social media platforms.
- ◇ Develop a regular schedule of email newsletters and social media posts.
- ◇ Develop a communications plan to roll out the Commission's Landscape Analysis and Strategic Plan which will include posting these documents on the Commission's website with a place for people to comment on both the Landscape Analysis and the Strategic Plan.
- ◇ Develop and implement paid social media campaigns around events and publications including regular Commission meetings, Listening and Learning Tours, the annual Women's Summit, and the publication of any new informational campaigns, trainings, or landscape analyses.

## Goal 8: The Commission regularly tracks and reports on progress towards these goals.

### ◆ **Implementing Objective 8.1** **Quarterly review of the status of goals and outcomes.**

- ◆ Use evaluation metrics to track progress toward goals
- ◆ Update the plan with any changes to strategy or implementation required to maintain or improve progress.

### ◆ **Implementing Objective 8.2** **Annual report on progress toward goals.**

- ◆ Use metrics of progress toward goals to make the case for regular budget increases.

### ◆ **Implementing Objective 8.3** **Conduct an annual survey to collect data on progress toward goals.**

- ◆ The survey will include questions about the Commission's visibility, reputation, communications, work, and website.
- ◆ The survey will be tweaked from year to year, but will retain a core set of questions to track progress over time.



Report of Independent Auditors  
and Financial Statements

**State of New Mexico**  
**Commission on the Status of Women**

June 30, 2024

# Table of Contents

---

	<b>Page</b>
<b>Official Roster</b>	1
<b>Report of Independent Auditors</b>	2
<b>Management’s Discussion and Analysis</b>	6
<b>Financial Statements</b>	
Statement of Net Position	11
Statement of Activities	12
Balance Sheet – Governmental Funds	13
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities	16
Statement of Revenues and Expenditures – General Fund – Budget and Actual	17
Statement of Revenues and Expenditures – Special Revenue Funds – Budget and Actual	18
Notes to Financial Statements	21
<b>Compliance</b>	
Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	32
Schedule of Audit Findings and Responses	34
Summary Schedule of Prior Year Audit Findings	36
Exit Conference	37

**State of New Mexico Commission on the Status of Women**  
**Official Roster**  
**June 30, 2024**

---

**Commissioners**

Erin Armstrong	Mary Lane Leslie
Celina Gerese Bryant	Songtree Pioche
Gabrielle Begay	Brenda Saiz
Lisa Curtis	Melissa Lopez-Sullivan
Leigh Ana Eugene	Denise Torres
Christina Herrera-Furst	Maryann Ustick

**Administrative Official**

Jenifer Raphael Getz	Executive Director
----------------------	--------------------

## Report of Independent Auditors

The Commissioners  
New Mexico Commission on the Status of Women

Mr. Joseph M. Maestas, PE, CFE  
New Mexico State Auditor

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the financial statements of the governmental activities and each major fund and the budgetary comparisons for the general fund and each major special revenue fund of New Mexico Commission on the Status of Women (the Commission), a component of the State of New Mexico, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of New Mexico Commission on the Status of Women as of June 30, 2024, and the respective changes in financial position and the budgetary comparisons for the general fund and each major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter***

As discussed in Note 1, the financial statements of New Mexico Commission on the Status of Women present the net position and changes in net position of the State of New Mexico that are attributable to the transactions of the Commission. The financial statements do not present the financial position of the State of New Mexico as of June 30, 2024, the changes in its financial position, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2024, on our consideration of New Mexico Commission on the Status of Women's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of New Mexico Commission on the Status of Women's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering New Mexico Commission on the Status of Women's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Albuquerque, New Mexico  
November 1, 2024

## **Management's Discussion and Analysis**

---

# State of New Mexico Commission on the Status of Women

## Management's Discussion and Analysis

### June 30, 2024

---

The management's discussion and analysis (MD&A) of State of New Mexico Commission on the Status of Women (the Commission) is designed to assist the reader in focusing on significant financial issues, provide an overview of the Commission's financial activity, identify changes in the Commission's financial position (ability to address future year challenges), identify any material deviations from the financial plan and identify any fund issues of concern.

The MD&A is designed to focus on the past year's activities, resulting changes, and currently known facts. Please read it in conjunction with the Commission's financial statements and notes which follow this section.

**Overview of the financial statements** – This annual report consists of three parts: 1) management's discussion and analysis, 2) the basic financial statements, and 3) notes to the financial statements.

The basic financial statements include two kinds of statements that provide different views of the Commission. The first two statements are government-wide financial statements that provide both long-term and short-term information about the Commission's overall financial status. The remaining statements are fund financial statements that focus on individual parts of the Commission's operations in more detail than the government-wide statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

The MD&A should provide an objective and easily readable analysis of the government's financial activities, based on currently known facts, decisions, or conditions. It should provide an analysis of the government's overall financial position and results of operations to assist users in assessing whether the financial position has improved as a result of the year's activities. Additionally, it should provide an analysis of significant changes that occur in funds and significant budget variances.

**Government-wide financial statements** – The Statement of Net Position summarizes the Commission's overall financial position as of June 30, 2024. This financial statement is comparable to the balance sheet in a private sector entity's set of financial statements. A Statement of Net Position differs from a balance sheet in several ways, but there is one main difference. The Commission is a government agency and a trustee of public assets rather than a company with shareholders or owners. In a private sector balance sheet, the surplus (or deficit) of assets compared to liabilities is the owners' equity. In governmental financial statements, this excess is labeled net position.

The remaining financial statements report the Commission's operations in greater detail than the government-wide statements.

**State of New Mexico Commission on the Status of Women  
Management's Discussion and Analysis  
June 30, 2024**

---

**Fund financial statements** – The fund financial statements provide more detailed information about the Commission's most significant funds. Funds are accounting devices that are used to keep track of specific sources of funding and spending for particular purposes.

All of the Commission's services are included in governmental funds, which focus on (a) how cash and other financial assets that can be readily converted to cash flow in and out, and (b) the balances left at year-end that are available for spending. The governmental fund statements provide a detailed short-term view that help the user determine whether there are more or fewer financial resources that can be spent in the near future to finance the Commission's programs. Since this information does not include the additional long-term focus of the government-wide statements, reconciliation between the government-wide statements and the fund financial statements is provided for governmental-type activities.

**Financial analysis of the Commission as a whole**

**Net position** – The Commission's net position as of June 30, 2024 is \$72,121 compared to \$272,121 as of June 30, 2023. The entire net position is restricted as to the purpose for which these amounts can be used. Net position is comprised of the following as of June 30:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 90,019	\$ 278,773	\$ (188,754)
<b>LIABILITIES</b>			
Accounts payable	14,527	2,003	12,524
Accrued payroll	<u>3,371</u>	<u>4,649</u>	<u>(1,278)</u>
Total liabilities	<u>17,898</u>	<u>6,652</u>	<u>11,246</u>
<b>NET POSITION</b>	<u>\$ 72,121</u>	<u>\$ 272,121</u>	<u>\$ (200,000)</u>

The Commission's total assets are comprised of \$90,019 in the State General Fund Investment Pool (SGFIP) and liabilities comprised of accounts payable and accrued payroll totaled \$17,898 as of June 30, 2024. Total assets held in the SGFIP were \$278,773 and liabilities totaled \$6,652 as of June 30, 2023.

**State of New Mexico Commission on the Status of Women  
Management's Discussion and Analysis  
June 30, 2024**

---

**Governmental activities** – The Commission's governmental activities and transactions during the year ended June 30, 2024 were payroll, rent, professional services, reversions to the State General Fund, and other expenditures. Expenditures during the year ended June 30, 2023 consisted of contracts and professional fees, as well as personnel, travel, office and program costs. Changes in net position are summarized as follows for the year ended June 30:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
<b>REVENUES</b>			
Miscellaneous revenue	\$ 20	\$ -	\$ 20
Transfers in	302,900	200,000	102,900
Total revenue	<u>302,920</u>	<u>200,000</u>	<u>102,920</u>
<b>EXPENSES</b>			
Payroll	158,793	108,998	49,795
Contractual services	128,389	51,135	77,254
Other operating costs	121,460	17,908	103,552
Reversions to the State General Fund	94,278	4,934	89,344
Total expenses	<u>502,920</u>	<u>182,975</u>	<u>319,945</u>
<b>CHANGE IN NET POSITION</b>	(200,000)	17,025	(217,025)
<b>NET POSITION, beginning</b>	<u>272,121</u>	<u>255,096</u>	<u>17,025</u>
<b>NET POSITION, ending</b>	<u>\$ 72,121</u>	<u>\$ 272,121</u>	<u>\$ (200,000)</u>

**Information on individual funds** – The Commission is responsible for the management of four individual fund accounts. In addition to the general fund, there are three special revenue funds that have specific mandated uses. The table below lists the beginning and ending cash balances for each fund managed by the Commission. There were no balances held in the TeamWorks Fund as of June 30, 2024 and 2023.

<u>Fund Name</u>	<u>2024</u>	<u>2023</u>
General Fund	\$ 17,898	\$ 206,652
Conference Fund	65,166	65,166
Girls Program Fund	6,955	6,955
	<u>\$ 90,019</u>	<u>\$ 278,773</u>

**Capital asset and long-term debt activity**

*Capital assets* – The Commission did not hold any capital assets as of June 30, 2024 and 2023.

*Long-term debt* – The Commission does not hold any long-term debt and had no long-term liabilities.

**State of New Mexico Commission on the Status of Women**  
**Management's Discussion and Analysis**  
**June 30, 2024**

---

***New Mexico Health Care Authority administrative support*** – The Commission has entered into a memorandum of understanding with State of New Mexico Health Care Authority (HCA), formerly known as State of New Mexico Human Services Department, to assist and support the Commission administratively. Pursuant to NMSA 9-8-8, the Commission is administratively attached to HCA. HCA assists and supports the Commission in meeting statutory responsibilities and duties.

***Contacting the Commission's financial management*** – The Commission's financial statements are designed to provide our constituents and stakeholders with a general overview of the Commission's finances and to show accountability for the money it receives. If you have questions about this report or need additional information, contact the State of New Mexico Commission on the Status of Women; 215 Central Ave NW, Suite 220, Box 8; Albuquerque, New Mexico 87102.

## **Financial Statements**

**State of New Mexico Commission on the Status of Women**  
**Statement of Net Position**  
**June 30, 2024**

---

	<u>Governmental Activities</u>
ASSETS	
Current assets	
State General Fund Investment Pool	<u>\$ 90,019</u>
LIABILITIES	
Accounts payable	\$ 14,527
Accrued payroll	3,371
Total liabilities	<u>17,898</u>
NET POSITION	
Restricted (Note 2)	<u>72,121</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 90,019</u>

---

See accompanying notes.

**State of New Mexico Commission on the Status of Women**  
**Statement of Activities**  
**Year Ended June 30, 2024**

---

Functions/Programs	Expenses	Program Revenues, Operating Grants, and Contributions	Net (Expenses), Revenue, and Changes in Net Position
<b>GOVERNMENTAL ACTIVITIES</b>			
General government	\$ 408,642	\$ 20	\$ 408,622
<b>GENERAL REVENUES AND TRANSFERS</b>			
State General Fund appropriations			295,000
Other revenue			7,900
Reversion of State General Fund appropriations (FY2024)			(94,278)
<b>CHANGE IN NET POSITION</b>			(200,000)
<b>NET POSITION, beginning of year</b>			272,121
<b>NET POSITION, end of year</b>			\$ 72,121

---

See accompanying notes.

**State of New Mexico Commission on the Status of Women**  
**Balance Sheet – Governmental Funds**  
**June 30, 2024**

---

	General Fund	Conference	Girls Program	TeamWorks	Total Governmental Funds
<b>ASSETS</b>					
State General Fund Investment Pool	\$ 17,898	\$ 65,166	\$ 6,955	\$ -	\$ 90,019
<b>LIABILITIES</b>					
Accounts payable	\$ 14,527	\$ -	\$ -	\$ -	\$ 14,527
Accrued payroll	3,371	-	-	-	3,371
Total liabilities	17,898	-	-	-	17,898
<b>FUND BALANCES</b>					
Restricted (Note 2)	-	65,166	6,955	-	72,121
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 17,898</b>	<b>\$ 65,166</b>	<b>\$ 6,955</b>	<b>\$ -</b>	<b>\$ 90,019</b>

---

See accompanying notes.

**State of New Mexico Commission on the Status of Women**  
**Reconciliation of the Balance Sheet –**  
**Governmental Funds to the Statement of Net Position**  
**June 30, 2024**

---

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS (Governmental Funds Balance Sheet)	<u>\$ 72,121</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES (Statement of Net Position)	<u>\$ 72,121</u>

---

See accompanying notes.

**State of New Mexico Commission on the Status of Women**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances – Governmental Funds**  
**Year Ended June 30, 2024**

	General Fund (04300)	Conference (08700)	Girls Program (27400)	TeamWorks (38300)	Total Governmental Funds
<b>REVENUES</b>					
Miscellaneous	\$ 20	\$ -	\$ -	\$ -	\$ 20
<b>EXPENDITURES</b>					
Current					
Payroll	158,793	-	-	-	158,793
Contractual services	128,389	-	-	-	128,389
Other operating costs	121,460	-	-	-	121,460
Total expenditures	<u>408,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>408,642</u>
<b>OTHER FINANCING SOURCES</b>					
State General Fund appropriations	295,000	-	-	-	295,000
Other revenue	7,900	-	-	-	7,900
Reversion to the State General Fund (FY2024)	(94,278)	-	-	-	(94,278)
Total other financing sources	<u>208,622</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>208,622</u>
<b>NET CHANGE IN FUND BALANCES</b>	(200,000)	-	-	-	(200,000)
FUND BALANCES, beginning of year	<u>200,000</u>	<u>65,166</u>	<u>6,955</u>	<u>-</u>	<u>272,121</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ 65,166</u>	<u>\$ 6,955</u>	<u>\$ -</u>	<u>\$ 72,121</u>

See accompanying notes.

**State of New Mexico Commission on the Status of Women**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances – Governmental Funds to the Statement of Activities**  
**Year Ended June 30, 2024**

---

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS (Statement of Revenues, Expenditures, and Changes in Fund Balances)	<u>\$ (200,000)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES (Statement of Activities)	<u>\$ (200,000)</u>

---

See accompanying notes.

**State of New Mexico Commission on the Status of Women**  
**Statement of Revenues and Expenditures – General Fund –**  
**Budget and Actual**  
**Year Ended June 30, 2024**

	General Fund			
	Budgeted Amounts		Actual Amounts (Budgetary GAAP Basis)	Variance from Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Miscellaneous Revenue	\$ -	\$ -	\$ 20	\$ 20
<b>EXPENDITURES</b>				
Personnel services	138,600	164,600	158,793	5,807
Contractual services	160,200	160,200	128,389	31,811
Other operating costs	204,100	178,100	121,460	56,640
Total expenditures	<u>502,900</u>	<u>502,900</u>	<u>408,642</u>	<u>94,258</u>
<b>OTHER FINANCING SOURCES</b>				
State General Fund appropriations	295,000	295,000	295,000	-
Other financing sources	7,900	7,900	7,900	-
Reversion to the State General Fund (FY2024)	-	-	(94,278)	(94,278)
Total other financing sources	<u>302,900</u>	<u>302,900</u>	<u>208,622</u>	<u>(94,278)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	(200,000)	(200,000)	(200,000)	-
<b>FUND BALANCE, beginning of year</b>				
	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes.

**State of New Mexico Commission on the Status of Women  
Statement of Revenues and Expenditures – Special Revenue Funds –  
Budget and Actual  
Year Ended June 30, 2024**

---

	Conference			
	Budgeted Amounts		Actual Amounts (Budgetary GAAP Basis)	Variance from Final Budget Positive (Negative)
	Original	Final		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -

---

See accompanying notes.

**State of New Mexico Commission on the Status of Women  
Statement of Revenues and Expenditures – Special Revenue Funds –  
Budget and Actual  
Year Ended June 30, 2024**

---

	Girls Program			
	Budgeted Amounts		Actual Amounts (Budgetary GAAP Basis)	Variance from Final Budget Positive (Negative)
	Original	Final		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -

---

See accompanying notes.

**State of New Mexico Commission on the Status of Women  
Statement of Revenues and Expenditures – Special Revenue Funds –  
Budget and Actual  
Year Ended June 30, 2024**

---

	TeamWorks			
	Budgeted Amounts		Actual Amounts (Budgetary GAAP Basis)	Variance from Final Budget Positive (Negative)
	Original	Final		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -

---

See accompanying notes.

# State of New Mexico Commission on the Status of Women

## Notes to Financial Statements

---

### **Note 1 – Nature of Organization**

The State of New Mexico Commission on the Status of Women (the Commission) was created by the Laws of 1974, Chapter 90, Subsection 1 and amended by the New Mexico Statutes Annotated, 1978 Compilation, Section 28-3-1 through 28-3-11. The Commission's purpose is to stimulate and encourage, throughout the State of New Mexico, the study and review of the status of women:

- Recommended methods of overcoming discrimination against women in public and private employment.
- Promote methods for enabling women to develop their skills, continue their education, and be retained.
- Cooperate with and assist public and private entities dealing with women.
- Conduct periodic conferences throughout the State of New Mexico to apprise women of their rights and opportunities and to learn from them their needs and problems.
- Secure recognition of women's accomplishments and contributions to New Mexico.

The mission of the Commission is to increase awareness of the rights, responsibilities, and interests of women and girls in New Mexico and to preserve women's history and contributions to the State. In partnership with the New Mexico Health Care Authority, the Commission provides regional events to educate women around New Mexico about the resources available to them, advocates at the legislative session for bills and funding that positively impact women and collaborates with partner organizations that help support and protect the women of the State of New Mexico.

### **Note 2 – Summary of Significant Accounting Policies**

**Use of estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Financial reporting entity** – The financial statements for the Commission have been prepared in accordance with GAAP as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting.

A primary government is any state government or general-purpose local government, consisting of all the organizations that make up its legal entity. All funds, organizations, institutions, agencies, departments, and offices that are not legally separate are, for financial reporting purposes, part of the primary government. The Commission, therefore, is part of the primary government of the State of New Mexico, and its financial data should be included with the financial data of the State.

## State of New Mexico Commission on the Status of Women

### Notes to Financial Statement

---

The Audit Act, Sections 12-6-1 through 12-6-14 NMSA 1978, requires the financial affairs of every agency to be thoroughly examined and audited each year, and a complete written report to be made. Moreover, the New Mexico State Auditor requires that each agency shall prepare financial statements in accordance with accounting principles generally accepted in the United States of America.

#### **Basic financial statements**

*Government-wide statements* – The basic financial statements include both government-wide (based on the Commission as a whole) and fund financial statements. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type activities. In the government-wide statement of net position, both the governmental and business-type activities columns are presented on a consolidated basis by column, and are reflected on a full accrual, economic resources basis, which incorporates long-term assets and receivables as well as long-term debt and obligations. All of the Commission's activities are reported under governmental-type activities and there are no component units.

*Fund financial statements* – The emphasis in fund financial statements is on the major funds. The General Fund is required to be a major program, and the Commission has decided that since the three Special Revenue Funds are very important to the operations of the Commission, they should all be major funds. Therefore, there are no nonmajor funds.

The governmental fund statements are presented on a current financial resources and modified accrual basis of accounting. This presentation is deemed appropriate to (a) demonstrate legal compliance, (b) demonstrate the source and use of liquid resources, and (c) demonstrate how the Commission's actual experience conforms to the budget or fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental activities column, a reconciliation is typically presented on the page following each statement, which briefly explains the adjustments necessary to transform the fund-based financial statements into the governmental activities column on the governmental-wide presentation. However, there were no reconciling items for the year ended June 30, 2024.

Interfund accounts, which are on the fund financial statements, would have been eliminated in the government-wide financial statements if there were any.

**Basis of presentation** – The financial transactions of the Commission are maintained on a fund basis, with each fund considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, expenditures, and other financing sources or uses. Government resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the accompanying financial statements. The various funds are reported by generic classification within the financial statements.

## State of New Mexico Commission on the Status of Women Notes to Financial Statement

---

GASB Statement No. 34 sets forth minimum criteria for the determination of major funds based on a percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or governmental and enterprise combined. All these governmental funds have been classified as major funds by the Commission after considering the criteria for major funds. Only individual governmental or individual enterprise funds can be considered for major fund status.

### **Governmental fund types**

The focus of governmental fund measurement is based upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Commission.

The Commission reports the following major governmental funds.

*General Fund (04300)* – The General Fund is the general operating fund of the Commission and is used to account for all financial resources not accounted for and reported in another fund. The General Fund is funded primarily by an appropriation from the State General Fund, and any unused funds at the end of the fiscal year revert back to the State General Fund.

*Special Revenue Funds* – The Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. There are three special revenues funds:

*Conference (08700)* – New Mexico Commission on the Status of Women statutory requirements, Section 28-3-2 NMSA, states the Commission shall conduct periodic conferences throughout the state and secure recognition of women's accomplishments and contributions for New Mexico. These funds are received on behalf of the State from gifts, donations, and bequests. Any unexpended or unencumbered balance remaining at the year-end shall not revert to the State General Fund and it is a non-reverting fund.

*Girls Program (27400)* – This funding is generated by voluntary donations, ticket sales, admission fees, and corporate advertisers/sponsors and is used to pay for transition conferences and the Governor's Award for Outstanding New Mexico Women awards program. Any unexpended or unencumbered balance remaining at the year-end shall not revert to the State General Fund and it is a non-reverting fund.

*TeamWorks (38300)* – Special Revenue funding is appropriated by the State of New Mexico, Health Care Authority (HCA). It is known as block grant that transfers from HCA to the Commission to develop, establish, and operate job placement programs for participants as defined in the New Mexico Works Act. It is a non-reverting fund per the contract between HCA and the Commission and also is totally financed by federal monies.

**Basis of accounting** – Basis of accounting refers to the point at which revenues or expenditure/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

## State of New Mexico Commission on the Status of Women

### Notes to Financial Statement

---

The government-wide financial statements are presented on an accrual basis of accounting. The fund financial statements are presented on a modified accrual basis.

*Modified accrual* – All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. “Available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which is considered within sixty days of year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general long-term debt, if any, is recognized when due.

**Budgets and budgetary accounting** – When the State Legislature makes annual appropriations to the Commission’s general fund, legal compliance is monitored through the establishment of a budget and a financial control system that permits a budget to actual expenditure comparison.

Expenditures by category may not legally exceed appropriations. Budgeted line-item classifications may be amended upon approval from the State Budget Division. The basis of accounting for the budget, as appropriated by the State Legislature and approved by the State Budget Division, differs from the basis of accounting required by GAAP.

Per the General Appropriation Act, Laws of 2014, Chapter 63, Section 3, item L, “For the purpose of administering the General Appropriation Act of 2012 and approving operation budgets, the State of New Mexico shall follow the modified accrual basis of accounting for governmental funds in accordance with the manual of model accounting practices issued by the department of finance and administration.” The budget is adopted on the modified accrual basis of accounting except for accounts payable accrued at the end of the fiscal year that do not get paid by statutory deadline per Section 6-10-4 NMSA 1978. Those accounts payable that do not get paid timely must be paid out of the next year’s budget. Encumbrances related to single year appropriations lapse at the year-end. Appropriation periods are sometimes for periods in excess of 12 months (multiple-year appropriations).

When multiple-year appropriation periods lapse, the authority for the budget also lapses and encumbrances can no longer be charged to that budget. The legal level of budgetary control should be disclosed. There are no encumbrances outstanding at year-end.

The Commission follows these procedures in establishing the budgetary data reflected in the financial statements:

- No later than September 1, the Commission submits to the Legislative Finance Committee (LFC), and the Budget Division of the Department of Finance and Administration (DFA), an appropriation request for the fiscal year commencing the following July 1. The appropriation request includes proposed expenditures and the means of financing them.
- Budget hearings are scheduled before the New Mexico House Appropriations and Senate Finance Committees. The final outcome of those hearings is incorporated into the State’s General Appropriation Act.

## State of New Mexico Commission on the Status of Women

### Notes to Financial Statement

---

- The Act is signed into Law by the Governor of the State of New Mexico within the legally prescribed time limit, at which time the approved budget becomes a legally binding document.
- No later than May 1, the Commission submits to DFA an annual operating budget by appropriation unit and account based upon the appropriation made by the Legislature. The DFA-Budget Division reviews and approves the operating budget, which becomes effective on July 1.
- Formal budgetary integration is employed as a management control device during the fiscal year for the General and Special Revenue Funds.

**Compensated absences** – State employees may elect to be paid for accrued sick leave in excess of 600 hours at a rate equal to 50% of their hourly rate, not to exceed 120 hours (60 net hours can be paid) per fiscal year. In the case of retiring employees, up to 400 net hours of sick leave can be paid at a rate equal to 50% of their hourly rate. The Commission has not accrued a liability for sick leave in the government-wide financial statements.

In the event of termination or retirement, an employee is reimbursed for accumulated vacation up to 240 hours plus compensatory time. Accrued vacation is calculated based on pay rate plus required taxes. There is no accumulated vacation liability in these financial statements.

**Pensions** – The Commission, as part of the primary government of the State of New Mexico, is a contributing employer to the cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Association (PERA). Disclosure requirements for governmental funds apply to the primary government. As such, this information will be presented in the Component Appropriation Funds Annual Financial Report (General Fund) and Annual Comprehensive Financial Report (ACFR) of the State of New Mexico.

Information concerning the net pension liability, pension expense, and pension-related deferred inflows and outflows of resources of the primary government will be contained in the General Fund and the ACFR and will be available, when issued, from the Office of State Controller, Room 166, Bataan Memorial Building, 407 Galisteo Street, Santa Fe, NM 87501.

**Post-employment benefits other than pensions** – The Commission, as part of the primary government of the State of New Mexico, is a contributing employer to a cost-sharing multiple-employer defined benefit postemployment health care plan that provides comprehensive group health insurance for persons who have retired from certain public service positions in New Mexico. The other postemployment benefits (OPEB) Plan is administered by the Retiree Health Care Authority of the State of New Mexico. Overall, total OPEB liability exceeds OPEB Plan net position resulting in a net OPEB liability. The State has determined the State's share of the net OPEB liability to be a liability of the State as a whole, rather than any agency or department of the State and the liability will not be reported in the department or agency level financial statements of the State. All required disclosures will be presented in the ACFR of the State of New Mexico.

## State of New Mexico Commission on the Status of Women

### Notes to Financial Statement

---

Information concerning the net liability, benefit expense, and benefit-related deferred inflows and deferred outflows of resources of the primary government will be contained in the State of New Mexico ACFR for the year ended June 30, 2024 and will be available, when issued, from the Office of the State Controller, Room 166, Bataan Memorial Building, 407 Galisteo Street, Santa Fe, New Mexico, 87501.

**Governmental fund balances** – In the governmental fund financial statements, fund balances are classified as follows:

*Non-spendable* – Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.

*Restricted* – Amounts that can be spent only for specific purposes where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation.

*Committed* – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Legislative and Executive branches of the State.

*Assigned* – Amounts that are constrained by the Legislature's and Executive Branch's intent to be used for specific purposes or, in some cases, by legislation.

*Unassigned* – All amounts not included in other spendable classifications.

As of June 30, 2024, the Conference (08700) and the Girls Program (27400) had a positive fund balance. Fund balance in these funds has been classified as Restricted for those specific and related programs.

**Use of restricted resources** – When an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the State's policy to use restricted resources first. When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the State's policy to spend committed resources first.

**Revenues and expenditures** – Substantially all governmental fund revenues are accrued. Expenditures are recognized when the related fund liability is incurred.

**Deferred outflows/inflows of resources** – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Commission did not have any items that qualified for reporting in this category as of June 30, 2024.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Commission did not have any items that were required to be reported in this category as of June 30, 2024.

## State of New Mexico Commission on the Status of Women

### Notes to Financial Statement

---

*Net position* – The government-wide statements utilize a net position presentation categorized as follows:

*Net investment in capital assets* – This category reflects the portion of net position that are associated with capital assets less outstanding capital asset related debt.

*Restricted net position* – For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position used are imposed by law through constitutional provisions or enabling legislation.

*Unrestricted net position* – This category reflects net position of the Commission not restricted for any project or other purpose.

**New accounting pronouncement** – The Commission adopted Governmental Accounting Standards Board Statement No. 100, *Accounting Changes and Error Corrections* (GASB No. 100), effective June 30, 2024. This adoption had no impact on the financial statements.

#### **Note 3 – Commission Operations**

The Commission has entered into a memorandum of understanding (MOU) with the State of New Mexico Health Care Authority (HCA), formerly known as State of New Mexico Human Services Department, to assist and support the Commission administratively. Pursuant to Section 9-8-8 NMSA, the Commission has been administratively attached to HCA since fiscal year 2012. HCA assists and supports the Commission in meeting statutory responsibilities and duties. As outlined in the MOU, all capital assets (as they were federally funded) and any obligations or claims for the Commission as of June 30, 2011 were transferred to HCA during fiscal year 2012.

#### **Note 4 – State General Fund Investment Pool**

As provided for in Chapter 8-6 of the New Mexico Statutes Annotated 1978, the State Treasurer shall receive and keep all monies of the state, except when otherwise provided, and shall disburse the public money upon lawful warrants. The State Treasurer's Office (STO) acts as the state's bank. Agency cash receipts are deposited with STO and pooled in a statewide investment fund, when amounts are greater than immediate needs they are placed into short-term investments. When agencies make payments to vendors and employees they are made from this pool and their claims on the pool reduced.

The comprehensive cash reconciliation model which compares aggregated agency claims on the State General Fund Investment Pool (SGFIP) to the associated resources held by the State Treasurer's Office is now in its fourth year. This process has been reviewed multiple times by the IPAs performing audits of the General Fund, the Department of Finance and Administration and the State of New Mexico's Comprehensive Annual Financial Report. The reviews have deemed the process to be sound and Department of Finance and Administration fully compliant with the requirements of the monthly process. As of June 30, 2024, resources held in the pool were equivalent to corresponding agencies claims on those resources. All claims are recorded in SHARE shall be honored at face value. Claims on the SGFIP are reported as financial assets by the various agencies investing in the SGFIP.

## State of New Mexico Commission on the Status of Women Notes to Financial Statement

---

The Commission reconciles claims on the SGFIP to the related assets managed by STO. There is no material difference between the two amounts. The New Mexico State Treasurer monitors the collateral for deposits held by it for other State entities in its various pools, which includes the SGFIP of the Commission. The New Mexico State Treasurer has its own separate annual independent audit in which the collateral pledged to secure these accounts, categories of risk involved and the fair value of purchased investments is disclosed. The report may be obtained by writing to the New Mexico State Treasurer, P.O. Box 5135, Santa Fe, NM 87505-5135.

As of June 30, 2024 and 2023, the Commission has the following balances invested in the SGFIP:

	SHARE Fund Number	2024	2023
Interest in the State General Fund Investment Pool			
General Fund	60100-43000	\$ 17,898	\$ 206,652
Conference Fund	60100-08700	65,166	65,166
Girls Program Fund	60100-27400	6,955	6,955
		\$ 90,019	\$ 278,773

**Interest rate risk** – The New Mexico State Treasurer’s Office has an investment policy that limits investment maturities to five years or less on allowable investments. This policy is a means of managing exposure to fair value losses arising from increasing interest rates. This policy is reviewed and approved annually by the New Mexico State Board of Finance.

**Credit risk** – The New Mexico State Treasurer pools are not rated. For additional GASB 40 disclosure information regarding cash held by the New Mexico State Treasurer, the reader should see the separate financial statements for the New Mexico State Treasurer's Office for the year ended June 30, 2024.

### Note 5 – Pension Plan – Public Employees Retirement Association

**Plan description** – Public Employees Retirement Fund is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Adult Corrections Officers, Municipal General, Municipal Police/Detention Officers, Municipal Fire, and State Legislative Divisions, and offer 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of the plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the Public Employee Retirement Fund is set forth in Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Each employee and elected official of every affiliated public employer is required to be a member in the Public Employees Retirement Fund, unless specifically excluded.

## State of New Mexico Commission on the Status of Women Notes to Financial Statement

---

**Benefits provided** – Benefits are generally available at age 65 with five or more years of service or after 25 years of service regardless of age for Tier 1 members. Provisions also exist for retirement between ages 60 and 65, with varying amounts of service required. Generally, the amount of retirement pension is based on final average salary, which is defined under Tier 1 as the average salary for the 36 consecutive months of credited service producing the largest average; credited service; and the pension factor of the applicable coverage plan. Monthly benefits vary depending upon the plan under which the member qualifies, ranging from 2% to 3.5% of the member's final average salary per year of service. The maximum benefit that can be paid to a retiree may not exceed a range of 60% to 90% of the final average salary, depending on the division. Benefits for duty and non-duty death and disability and for post-retirement survivors' annuities are also available. The retirement age and service credit requirements for normal retirement for PERA state and municipal general members hired increased effective July 1, 2013 with the passage of Senate Bill 27 in the 2013 Legislative Session. Under the new requirements (Tier 2), general members are eligible to retire at any age if the member has at least eight years of service credit and the sum of the member's age and service credit equals at least 85 or at age 67 with eight or more years of service credit. General members hired on or before June 30, 2013 (Tier 1) remain eligible to retire at any age with 25 or more years of service credit. Generally, under Tier 2 pension factors were reduced by 0.5%, employee contribution increased 1.5% and effective July 1, 2014 employer contributions were raised 0.05%. The computation of final average salary increased as the average of salary for 60 consecutive months.

### **Note 6 – Post-Employment Benefits (OPEB) – State Retiree Health Care Plan**

**Plan description** – Employees of the Commission are provided with OPEB through the Retiree Health Care Fund (the Fund) – a cost-sharing multiple-employer defined benefit OPEB plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). NMRHCA was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated, as amended (NMSA 1978), to administer the Fund under Section 10-7C-1-19 NMSA 1978. The Fund was created to provide comprehensive group health insurance coverage for individuals (and their spouses, dependents, and surviving spouses) who have retired or will retire from public service in New Mexico. NMRHCA is an independent agency of the State of New Mexico. The funds administered by the NMRHCA are considered part of the State of New Mexico financial reporting entity and are OPEB trust funds of the State of New Mexico. NMRHCA's financial information is included with the financial presentation of the State of New Mexico.

**Benefits provided** – The fund is a multiple employer cost sharing defined benefit healthcare plan that provides eligible retirees (including terminated employees who have accumulated benefits but are not yet receiving them), their spouses, dependents and surviving spouses and dependents with health insurance and prescription drug benefits consisting of a plan, or optional plans of benefits, that can be contributions to the Fund and by co-payments or out-of-pocket payments of eligible retirees.

**Contributions** – Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans of each of the participating employee's salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer's participation the Fund.

**State of New Mexico Commission on the Status of Women**  
**Notes to Financial Statement**

---

**Note 7 – Transfer and Reversion**

The Commission had the following transfer during the year ended June 30, 2024:

State Agency/Fund	Business Unit	SHARE Fund No.	Purpose	General Fund (04300)	Conference (08700)	Girls Program (27400)	TeamWorks (38300)	Total
General Fund Appropriations								
Dept. of Finance & Administration	34101	85300	Regular Appropriation	\$ 295,000	\$ -	\$ -	\$ -	\$ 295,000

Unexpended cash balances of the Commission’s governmental funds are subject to reversion to the state general fund unless they are multi-year appropriations, or the appropriation periods are specifically extended by act of the Legislature. The reversion by fund, program, and appropriation period during the year ended June 30, 2024 were as follows:

Fund 85300	General Fund Unit 34101	Fiscal Year 2024	<u>\$ 94,278</u>
------------	-------------------------	------------------	------------------

## **Compliance**

---

## **Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

The Commissioners  
New Mexico Commission on the Status of Women

Mr. Joseph M. Maestas, PE, CFE  
New Mexico State Auditor

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund and the budgetary comparisons of New Mexico Commission on the Status of Women (the Commission), a component of the State of New Mexico, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated November 1, 2024.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered New Mexico Commission on the Status of Women's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of New Mexico Commission on the Status of Women's internal control. Accordingly, we do not express an opinion on the effectiveness of New Mexico Commission on the Status of Women's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether New Mexico Commission on the Status of Women's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Albuquerque, New Mexico  
November 1, 2024

**State of New Mexico Commission on the Status of Women**  
**Schedule of Audit Findings and Responses**  
**Year Ended June 30, 2024**

---

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?  Yes  No  
Significant deficiency(ies) identified?  Yes  None reported

Compliance and other matters noted?  Yes  No

**State of New Mexico Commission on the Status of Women**  
**Schedule of Audit Findings and Responses**  
**Year Ended June 30, 2024**

---

**Financial Statement Findings**

No current year findings reported.

**Other Finding as Required by Section 12-6-5 NMSA 1978**

No matters to report.

**State of New Mexico Commission on the Status of Women**  
**Summary Schedule of Prior Year Audit Findings**  
**Year Ended June 30, 2024**

---

**Prior Year Findings**

**Financial Statement Findings**

No findings reported.

**Other Finding as Required by Section 12-6-5 NMSA 1978**

No matters reported.

**State of New Mexico Commission on the Status of Women**  
**Exit Conference**  
**Year Ended June 30, 2024**

---

An exit conference was conducted with management on November 1, 2024, in which the contents of this report were discussed. In attendance were:

**State of New Mexico Commission on the Status of Women**

Jenifer Raphael Getz, Executive Director

Maryann Ustick, Treasurer

**Moss Adams LLP**

Kory Hoggan, Partner

Jeff Roybal, Assurance Manager

The financial statements presented in this report have been prepared by the independent auditor. However, they are the responsibility of management, as addressed in the Report of Independent Auditors. Management reviewed and approved the financial statements.

