

**Office of the State Auditor
Joseph Maestas, PE., CFE**



Agency No.30800

Appropriation Request

Fiscal Year 2026

(July 1, 2025 – June 30, 2026)



State of New Mexico Office of the State Auditor

August 30, 2024

Mr. Wayne Propst, Cabinet Secretary
Department of Finance & Administration
407 Galisteo Street
Santa Fe, NM 87501

Re: Office of the State Auditor Budget Request – Fiscal Year 2026

Dear Secretary Propst:

It is the privilege of the Office of the State Auditor (OSA) to submit this budget appropriation request for fiscal year 2026 (FY26) for your review. The request was compiled with the utmost care and consideration given to OSA's mission, to its statutory mandates, as well as to the best interests of the citizens of New Mexico. The OSA is the State of New Mexico's financial watchdog and chief steward of financial compliance. As such, the agency also embraces a duty to push for continuous improvement and reform of agencies' financial management across the State, to minimize the withholding of public funds due to compliance with Executive Order 2013-006. The OSA also leads the fight against fraud, waste, and abuse by investigating complaints and making referrals to appropriate prosecuting authorities, law enforcement, and the State Ethics Commission. Finally, the OSA has most recently been entrusted, by statutory mandate, with the protection of vulnerable adults under court-appointed conservatorships by reviewing their court-required annual reports and determining if an audit is necessary. The OSA's requests are enumerated below.

1. Details of any General Fund base budget increases that are required to maintain services at FY25 levels (includes increases in risk rates and population caseloads when the State is statutorily required to provide a certain service):

- a. The OSA proposes an overall increase in the 200 Category (Personal Services) by \$691,100.00, an increase of 16% for all line items within that category (520100 through 520300) as follows:
 - i. The proposed increase of 16% will allow the OSA to continue its efforts to appropriately place staff that have not yet seen salary adjustments, and to offer competitive salaries for fill hard to fill positions to achieve wage parity with industry through multiple benchmarking studies.
- b. OSA proposes a flat budget of \$197,900.00 for its 300 Category (Contractual Services) to support the items below.
 - i. \$25,000 for professional services to support staff in strategic planning.
 - ii. \$40,000 for other services to support Case IQ 24/7 services for the OSA's fraud, waste and abuse reporting hotline and case management system.

Office of the State Auditor

- iii. \$15,8000 for a 5% increase in anticipated costs for annual agency external audit.
 - iv. \$25,000 for attorney consultation fees for pending litigation.
 - v. \$10,000 for ongoing annual webhosting and maintenance fees for the agency website.
 - vi. \$30,000 for IT backup and disaster recovery solution implementation.
 - vii. \$50,000 for web page update and redesign to increase user ease and accessibility.
- c. OSA proposes to increase the 400 Category (Other Expenses) by \$40,100, which includes, per DFA instructions, the most significant changes in projected expenditures by line item as follows:
- i. An increase of \$600 for the GSD Lease agreement for its two lease passenger vehicles.
 - ii. A \$1,100 increase for required legal reporting and records filings including those with the State Records Centers and Archives per actuals from FY24.
 - iii. A \$1,700 increase in anticipated DoIT ISD and HCM Access Fees.
 - iv. A \$2,800 (1.9%) increase in the OSA office suite per its lease agreement.
 - v. A \$10,600 increase in DoIT Telecom service fees per the DFA rate sheet.
 - vi. A \$5,000 increase in dues and subscriptions per FY24 actuals.
 - vii. Line Item 546800 is proposed to increase by \$7,900 to allow OSA to cover the preparation courses and materials expenses of Certified Public Accountant (CPA) and Certified Fraud Examiner (CFE) candidates. Without the CPA certification, auditors face limitations in the types of assignments and responsibilities they can perform. These limitations are imposed by American Institute of Certified Public Accountants (AICPA), Generally Accepted Government Auditing Standards (GAGAS), and the New Mexico Accountancy Board. Essentially, there is no workaround for these limitations. The OSA must hire and retain more CPAs or develop a competent pool of employees who can then become CPAs. (Of special note regarding this situation, the New Mexico State Board of Accountancy has informed the OSA that the number of licensed CPAs in the state has decreased by approximately 30% within the last five years.) Regarding the requirement for the CFE designation bestowed by the Association of Certified Fraud Examiners, this designation demonstrates that the auditor meets all the requirements and possesses the skill sets necessary to conduct special financial investigations, financial fraud investigations, and other types of investigations as needed.
 - viii. An increase of \$5,400 for legal settlements in pending litigation.

2. Summary of any significant changes in project revenue:

Office of the State Auditor

The OSA anticipates project revenue through audit fees will be reduced from the FY25 rate of \$350,000 to a rate of \$300,000.

3. Summary of any significant changes in projected expenditures by line item:

Please see the itemization of budget increases in Part 1. The public accounting industry in New Mexico is contracting, while accounting standards are proliferating and consequently adding to the complexity and cost of public entity audits. The OSA has seen the number of IPAs on its approved listing decrease by almost 40% within the last decade. In 2013 there were 76 IPAs on the OSA-approved listing; by 2024, the total number of IPAs has dropped to only 53 with only 48 of that totals are allowed to conduct full financial audits. In fact, one of the approved IPAs was recently acquired by a larger firm further reducing the total number of IPAs approved to contract with public entities throughout New Mexico. It is important to note that when IPAs are not available to contract with entities to conduct audits, the OSA is statutorily required to ensure that the audits are conducted. As the number of IPAs diminishes, so will the OSA's ability to fulfill its statutory obligations by conducting more audits with an already-strained staff.

Fulfilling the OSA's mission is becoming further constrained when public entity audit budgets and the hourly rate that the OSA can assess for audit fees are unnecessarily constrained. This disincentivizes independent public accounting firms from remaining in the public accounting industry and curtails the OSA from raising more audit fee revenues.

4. Identification of any significant projected funding shortages and the impact on the agency's core mission if additional funding is not provided:

This is the second budget under my administration. It represents a non-expansion effort to continue stabilizing the office, make whole mission-critical functions diminished by unfunded mandates, and build on the progress made since the outset of my administration. However, there has been no increase in personal services, apart from statutory mandates, in the last six years. We subsequently intend to clearly demonstrate that increased financial audit staff resource levels are needed to meet peak workload demands. Also, current resources devoted to meeting our statutory mandate to review conservatorship reports were cobbled together using FTEs from our mission-critical financial audit division and continue to be inadequate. Significant funding shortages have severely hampered my office's ability to conduct performance audits and establish a strong foundation to be competitive with the public and private sectors in attracting, recruiting, and retaining qualified staff. We believe our budget is modest in the face of daunting statutory mandates, a workforce crisis is occurring in the form of a steadily contracting accounting industry, and a continued proliferation of mandatory public accounting standards. Therefore, we trust that you will receive this FY26 budget request as a compelling case for strategic, mission-driven effort to fulfill our constitutional duties and overall mission.

5. Proposed changes in program structure and/or the realignment of agency resources to address critical or emerging needs. The following are all realignment of existing agency resources without the need for expansion:

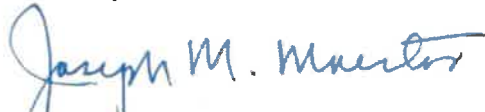
Office of the State Auditor

A. The OSA has embarked on a comprehensive evaluation of each staff position and demonstrated the critical nature of those positions to ensure proper placement and justify competitive wages through benchmarking. It is also critical for the OSA to be able to retain, through appropriate salary increases, existing employees that achieve key industry certifications and licenses such as certification as a fraud examiner and being certified as a public accountant. This effort requires an increased budget for personal services.

B. The statutory mandate to review annual conservatorship reports has required the office to use staff resources from the critically needed Financial Audit Division, essentially resulting in robbing Peter to pay Paul. While it has bolstered resources for our Conservatorship review team, it has significantly compromised the capacity of our Financial Audit Division. The time is now to seriously consider whether the function of reviewing annual conservatorship reports and auditing these conservatorships should remain within my office. Historically, the OSA has only overseen the financial examination of public funds, not private funds in conservatorships.

The OSA's mission impacts virtually every State-funded entity in New Mexico and touches on nearly every aspect of life in the Land of Enchantment. The agency has been running on vacancy savings and inadequate budget requests for years because of the COVID-19 crisis and an over-reliance on external auditors, but the time has come to get back to the office, roll up our sleeves, and address changing conditions and growing challenges facing the OSA and New Mexico before it is too late. While the OSA is requesting an increase to its budget, that minimal increase will be greatly outweighed by an increased efficiency and efficacy in rooting out the misuse or waste of the public funds. Not funding this budget request would significantly impact and impede the modernization and mission of the Office of the State Auditor as it fulfills its statutory mandates into the future. As State Auditor, I respectfully request approval of our budget as submitted.

Sincerely,



Joseph M. Maestas, P.E., CFE
New Mexico State Auditor



State of New Mexico Office of the State Auditor

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Office of the State Auditor

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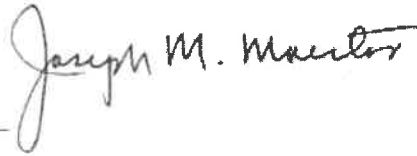
Joseph M. Maestas, P.E., CFE
New Mexico State Auditor

**APPROPRIATION REQUEST
CERTIFICATION
FORM S-1**

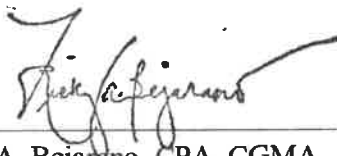
Agency Name: State Auditor

Business Unit: 30800

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.



Joseph M. Maestas, State Auditor



Ricky A. Bejarano, CPA, CGMA, Deputy State Auditor

2540 Edwardo Ortiz
Suite A
Santa Fe, NM 87507

505-709-5973

ricky.bejarano@osa.nm.gov

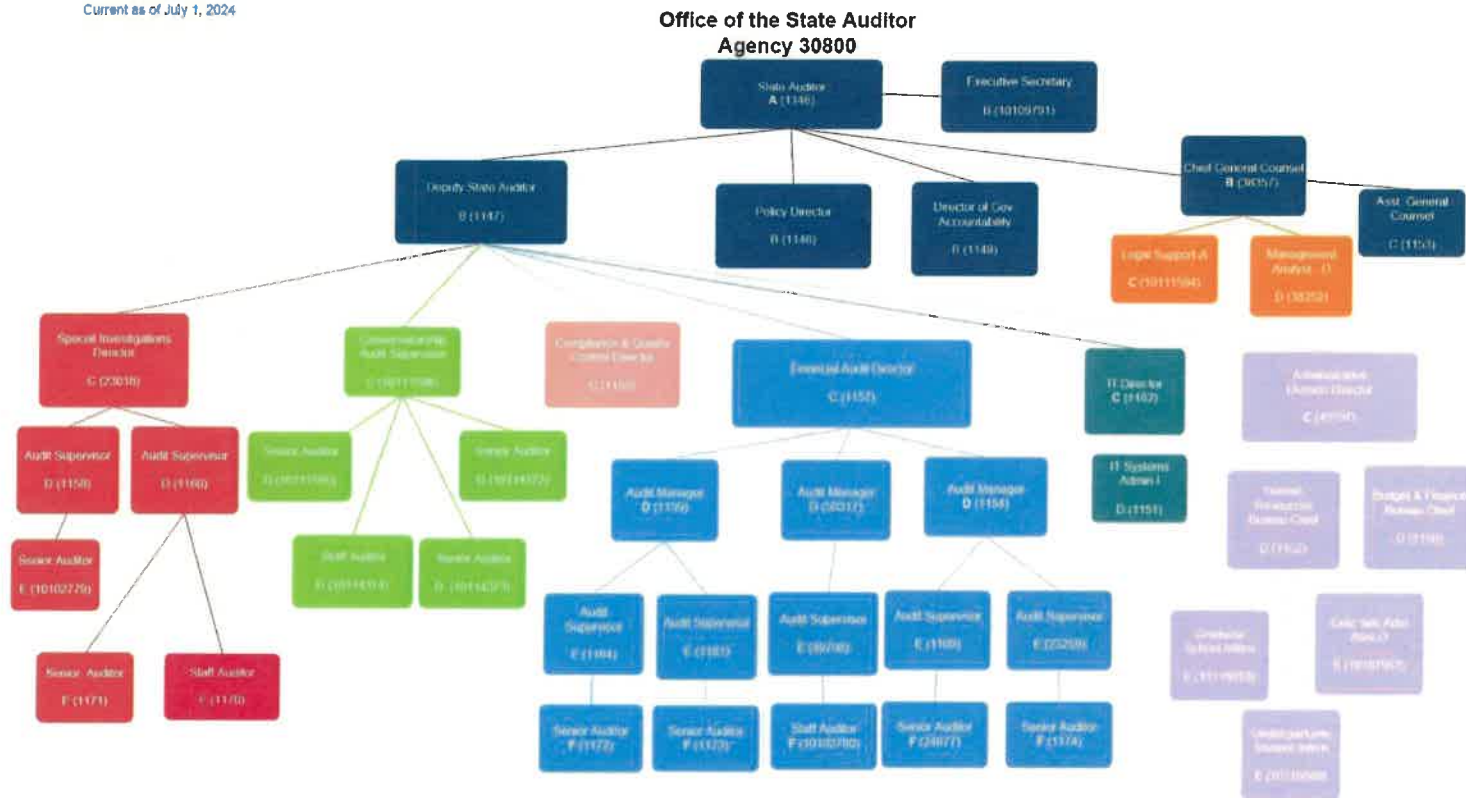
Note: Appropriation Requests for agencies headed by a board or commission must be approved by the board or commission by official action and signed by the chairperson. Operating Budgets of other agencies must be signed by the director or secretary. Appropriation Requests not properly signed will be returned.

Agency Name: New Mexico Office of the State Auditor
 Program Name: _____

Business Unit: 30800
 Program Code: P628

APPROPRIATION REQUEST ORGANIZATION CHART FORM S-2

Current as of July 1, 2024



Check Box if this form is a revision

Revision no:

Revision Date: 7/1/2024

Page 1

Program Description:

The Office of the State Auditor (OSA) plays a crucial role in ensuring transparency, accountability, and efficient utilization of public resources in all government organizations. The OSA provides independent, rigorous examinations and audits of all agencies and local public bodies—totaling more than 600 across the state—in accordance with the provisions of the Audit Act (NMSA 1978, Section 12-6-3). The OSA is also leading the charge in assisting small local public bodies in achieving financial reporting compliance through the office's small local public body (sLPB) assistance program that provides direct assistance, education, and training.

The comprehensive financial oversight of all "agencies," defined in the Audit Act at NMSA 1978, Section 12-6-2(A), necessitates an annual thorough audit or examination. This critical task is carried out by the state auditor, designated personnel from the OSA, or independent public accountants (IPAs) approved by the state auditor. The engagement between an agency and an IPA for audit purposes requires written approval from the state auditor for each audit contract. Additionally, the state auditor or designated personnel are responsible for reviewing all audit reports conducted under contract with agencies (NMSA 1978, Section 12-6-14 and 2.2.2.15(B)(1) NMAC).

The OSA's operational uniqueness resides in its statutory duty to fulfill the responsibilities delineated in the Audit Act, including the promulgation of regulations pursuant to NMSA 1978, Section 12-6-12 resulting in the implementation of the Audit Rule (2.2.2.1, et seq. NMAC), and in its mandates under the Uniform Probate Code, NMSA 1978, Section 45-5-409(H).

Beyond the yearly audit, the state auditor is authorized to initiate partial or complete audits of an agency's financial activities, including special audits and investigations. If an audit or investigation uncovers any violation of a criminal statute associated with financial matters, then the OSA is obligated to notify the appropriate prosecuting office. The OSA must provide the office with all pertinent data and information regarding criminal violations in its possession (NMSA 1978, Section 12-6-6). The OSA intakes anonymous fraud, waste, and abuse complaints at a rate of approximately one per day, each of which requires vetting, investigation, and potential referral to appropriate prosecutorial or oversight authorities and law enforcement, including referrals to the State Ethics Commission.

In 2021, the legislature mandated the OSA to review annual conservatorship reports, to determine the need for further audit action. The process, spelled out in the Probate Code at NMSA 1978, Section 45-5-409(H), involves an accelerated timeline for review and decision-making, ensuring timely and accurate assessments.

The program's beneficiaries and services include collaborative partnerships with oversight, ethics, and prosecutorial entities throughout New Mexico enhance the effectiveness of the OSA's activities, benefiting the state's residents and governmental bodies alike.

Major Issues and Accomplishments:

The OSA has achieved a series of notable accomplishments that underscore its commitment to efficiency, innovation, and the advancement of its responsibilities. These achievements showcase the OSA's dedication to enhancing operations and its profound impact on the state's overall accountability and transparency needed for effective financial management of public funding.

Accomplishments:

Organizational Revitalization and Enhanced Telework Policy: The OSA embarked on a comprehensive reorganization initiative coupled with a dynamic executive team to drive strategic direction. This new leadership has spearheaded the streamlining of administrative function and conservatorship review procedures, and the bolstering legal services. Establishing hybrid telework and wellness policies further highlights the OSA's adaptability and responsiveness to modern work trends, fostering an environment conducive to innovation, productivity, and teamwork. Robust benchmarking efforts were performed to justify more competitive wages comparable with other state government agencies including state auditors, treasurers and comptrollers. The agency also embarked on a

strategic endeavor of information technology reform, special investigations case-management modernization, and web portal system enhancements.

Remarkable Reduction in Vacancy Rate: Through strategic workforce management and targeted recruitment efforts, the OSA has nearly halved its vacancy rate from 37% to 24.4%. This achievement is a testament to the OSA's resolute commitment to attracting and retaining skilled professionals, as well as fostering a cohesive and capable workforce.

Strategic Financial Compliance Strategy for Small Local Public Bodies: In pursuit of the OSA's core mission, the OSA has taken strides to establish a new, multi-year full financial compliance strategy tailored to address the needs of sLPBs. The strategy is designed to ensure that all sLPBs become financially compliant with the express goal of freeing up withheld public funding due to non-compliance and helping them maintain financial compliance going forward. The previous effort of offering small local public bodies elective financial compliance grants has led to extensive non-compliance of such bodies for multiple fiscal years and offers no incentive for accounting firms to provide assistance. Instead, the OSA is now employing regional and statewide procurements to provide accelerated, direct assistance to multiple small local public bodies which stimulates greater interest from accounting firms to bid on the work. The OSA's commitment to this strategy is further affirmed by the receipt of a \$500,000 legislative appropriation in 2023 and \$1M in 2024, which underscores the significance and impact of this approach and the need for additional funding to fully achieve this strategy. This project already has freed up more than \$3.5 million in withheld capital outlay funding.

Innovative Internship Program: The OSA has demonstrated its commitment to knowledge exchange and collaboration by launching an innovative intern program in collaboration with local/New Mexico universities. By forging partnerships with academic institutions, the OSA not only facilitates valuable learning experiences for students but also cultivates a fresh pool of talent, which contributes to the growth and sustainability of the organization.

Information Technology: The New Mexico Office of the State Auditor (NMOSA) has completed a comprehensive IT infrastructure overhaul. The office has upgraded its servers, firewalls, switches, and computers to the latest technology, resulting in a more powerful, robust, and secure system. These enhancements enable NMOSA to better serve the constituents of New Mexico with improved efficiency and security. We have also implemented key features in our core application to enable our constituents to complete the audit process more efficiently and digitally.

Issues:

Staffing: The public accounting industry's steady contraction over the past 10 years has decreased our capacity to compete with private-sector wages has resulted in a decline in prospective employees pursuing new careers in state government and in existing employees continuing their careers in the state sector. The minimum qualifications of the state auditor classification series has been found to limit the pool of qualified candidates, as completion of a bachelor's degree and accounting credit hours are necessary to qualify for all positions, and a CPA license is required for Audit Manager positions. Recruiting and retaining the best qualified candidates has proven difficult as current wages and benefit offerings do not compete with both private and other public sector agencies. Unfortunately, the pipeline of accounting majors and certified public accountants is drying to a trickle with no relief in sight. This is a workforce crisis that doesn't bode well for the sustained effort to continue auditing public entities to ensure accountability in the management of public funds.

Role and Use of the Audit Fund: Per §12-6-13, NMSA, 1978 (Audit fund; payment for audits; expenses of auditor); there is created in the state treasury the "audit fund" into which the state auditor shall deposit all fees and costs received from agencies audited by him. Payments for salaries and expenses of the state auditor shall be made from the audit fund and the fund shall not revert at the end of any fiscal year. For FYE23, \$750K was appropriated and subsequently budgeted out of the Audit Fund. For FYE24, \$791.7 has been appropriated out of the Audit Fund. This amount assumes that the OSA will generate a minimum of \$300K throughout FYE24. The remaining \$491.7K was

State of New Mexico
P-1 Program Overview

budgeted out of the projected ending fund balance at the end of FYE23. It is critical to note that amounts appropriated out of the Audit Fund are budgeted in lieu of State General Fund appropriation monies. Essentially, the OSA is required to generate fees to supplement what is already a tight budget. Reducing the State General Fund appropriation to the OSA in this manner appears inconsistent with §12-6-13, NMSA, 1978.

During the previous three years, the OSA has been able to work within its tight budget due to vacancy savings and savings in other categories, such as travel – however, this past year proved that continuing to try to fulfill our statutory duties within the confines of a flat budget is problematic at best, nearly impossible at worst. Savings in other categories were achieved due to a reduction in audit provision by auditors of the OSA, a reduction directly attributable to pandemic limitations. Audit coverage by OSA staff auditors can best be described as scant, which resulted in Independent Professional Accountants (IPAs) performing the overwhelming majority of audits required pursuant to the Audit Act. Also, resources needed to provide the capacity to conduct performance audits are non-existent.

This discussion is not complete without a reminder that, although the agency financial audits and local public body examinations enumerated in statute are the primary mission of the OSA, the office is also statutorily required to thoroughly and professionally review all audits and other examinations produced by IPAs in accordance with relevant laws, regulations, and pertinent professional standards. The OSA also must conduct investigations of fraud, waste, and abuse through its Special Investigations Division. Additionally, in recent years, the duties of the OSA were expanded to include reviewing and auditing conservatorship reports filed in probate courts throughout New Mexico. In order to continue the ongoing improvements to the OSA and to meet our statutory duties, additional spending authority is crucial. Increased funding flexibility will provide for appropriate salaries for professional staff, needed equipment upgrades, the capacity to conduct performance audits, increased training, and other

Overview of Request:

The request was compiled with the utmost care and consideration given to OSA's mission, to its constitutional and statutory mandates, as well as to the best interests of the citizens of New Mexico. The OSA is the State of New Mexico's financial watchdog and chief steward of financial compliance. As such, the agency also embraces a duty to push for continuous improvement and reform of agencies' financial management across the State, in order to minimize the withholding of public funds due to compliance with Executive Order 2013-006. The OSA also leads the fight against fraud, waste, and abuse by investigating complaints and making referrals to appropriate prosecuting authorities, law enforcement, and the State Ethics Commission. Finally, the OSA has most recently been entrusted, by statutory mandate, with the protection of vulnerable adults under court-appointed conservatorships by reviewing their court-required annual reports and determining if an audit is necessary. The OSA's budget request represents a fiscally responsible request in light of these statutory responsibilities and mandates.

Programmatic Changes:

The OSA has embarked on a comprehensive evaluation of each staff position and demonstrated the critical nature of those positions as a means to ensure proper placement and justify competitive wages through benchmarking. It is also critical for the OSA to be in a position to retain, through appropriate salary increases, existing employees that achieve key industry certifications and licenses such as certification as a fraud examiner and being certified as a public accountant. This has required increased budget for personal services.

In addition, the statutory mandate to review annual conservatorship reports has required the office to use staff resources from the critically needed Financial Audit Division, essentially resulting in robbing Peter to pay Paul. While it has bolstered resources for our Conservatorship review team, it has significantly compromised the capacity of our Financial Audit Division. The time is now to seriously consider whether the function of reviewing annual conservatorship reports and auditing these conservatorships should remain within my office. Historically, the OSA has only overseen the management of public funds, not private funds in conservatorships.

Base Budget Justification: 200 Personal Services: The OSA is seeking a justified increase in the allocation of personal services to the budget. Over the past six years, the OSA has not received any budgetary adjustments, leading to stagnant human resources allocations. By enhancing the personal services budget, the agency aims to address the challenge of staff turnover, non-competitive wages, and increasing shortage of qualified accountants and Certified Public Accountants with the education required for the majority of the agency's vacancies. An increase in funding will, by extension, allow for the establishment of a pipeline of aspiring public accountants.

The stagnation in HR resource allocation over the past six years has resulted in a growing vacancy rate and high turnover in the agency. OSA staff have been historically underpaid based on their qualifications, which are specific for the accounting field. In FY2024, the agency was able to provide a temporary retention adjustment (TRET) to its employees for the first 8 months of fiscal year 2024, but due to budgetary constraints it had to end the TRET in February 2024. Additional measures were put into place to address appropriate placement to midpoint for the most vulnerable positions in late FY24 and early FY25, as budget allows, but these measures are not enough to stem turnover rates and to address the need for competitive pay needed to attract qualified accountants to fill the agency's vacancies. Per the National Association of State Auditors, Comptrollers, and Treasurers (NASACT) wage benchmarking tool with similar state agencies in our region, an additional approximate 15% above and beyond current measures would be required to get OSA classified staff competitively or appropriately remunerated in comparison to their neighboring-state counterparts.

300 Contractual Services: The increased amounts in contractual services allow for necessary and required general and professional services for the OSA. General contract fees include the CASE IQ services specific to the OSA 24/7 Fraud Reporting Hotline that includes case management tracking and historical data tracking for OSA staff. During the implementation and data migration period in FY24 (following initial setup) there were no fees, but annual service and maintenance fees started in FY25 at \$32,750 and are anticipated to increase in FY26 to \$40,000 as additional refinements to the system are made. This request also includes budgeted amounts to cover pending litigation against the OSA. The increase in IT Services allows for essential upgrades to our website and our web portal, OSA-Connect. This request also includes funding for our new case-management system.

400 Other Expenses: The OSA is submitting a well-founded request for a budget increase in the 400 category to support a strategic shift in our operational focus aimed at enhancing efficiency and expertise in our auditing processes. The envisioned expansion involves increased in-house audits, expanded training initiatives, technology applications, and educational and leadership development programs aimed at certification attainment for our non-CPA staff members. With these goals in mind, this year's budget includes a request for three additional Certified Fraud Examiner courses and exams for the Conservatorship Division staff, as well as ongoing annual continuing education requirements for our current CPA, CFE, CPO and Legal staff. In addition, this year's budget request includes additional funding for continuing education to maintain compliance with (GAGAS) Government Auditing Standards. GAGAS requires the audit organization's (the OSA) management to assign auditors to conduct engagements who before beginning work on an engagement collectively possess the competence needed to address the engagement objectives and perform their work in accordance with GAGAS. The continuing competence of the audit organization's personnel depends, in part, on an appropriate level of Continuing Professional Education (CPE) so that auditors maintain the knowledge, skills, and abilities necessary to conduct GAGAS engagements. GAGAS CPE requirements vary, depending on the roles of the various staff assigned to the engagement. Of utmost importance is CPE on the subject matter directly related to the government environment in which the audited entity operates. This subject matter is often complex and specialized; examples include such areas as Federal HUD requirements, system organization controls (SOC) audits, or Medicaid fraud. This complex and specialized CPE is in addition to annual auditing and accounting standard changes, therefore resulting in increased costs. The organization is seeking additional funding to finalize a comprehensive disaster recovery plan. This plan includes off-site backups to a live data center, enabling us to quickly restore a full production environment with minimal effort. The funding will also support the enhancement of our IT processes through

S-8 Financial Summary

(Dollars in Thousands)

BU PCode Department
30800 0000 0000000000

	2023-24 Opbud	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	Base	----- FY 2026 Agency Request ----- Expansion	Total
REVENUE							
111 General Fund Transfers	4,039.6	3,897.7	4,259.8	0.0	5,015.6	0.0	5,015.6
112 Other Transfers	0.0	141.9	874.3	0.0	850.0	0.0	850.0
130 Other Revenues	342.0	448.2	374.3	0.0	350.0	0.0	350.0
150 Fund Balance	491.7	350.4	500.0	0.0	500.0	0.0	500.0
REVENUE, TRANSFERS	4,873.3	4,838.2	6,008.4	0	6,715.6	0.0	6,715.6
REVENUE	4,873.3	4,838.2	6,008.4	0	6,715.6	0.0	6,715.6
EXPENSE							
200 Personal Services and Employee Benefits	4,249.3	4,172.5	4,372.6	5,153.0	5,063.9	0.0	5,063.9
300 Contractual services	86.0	76.6	197.8	0.0	197.9	0.0	197.9
400 Other	538.0	589.1	563.7	0.0	603.8	0.0	603.8
EXPENDITURES	4,873.3	4,838.2	5,134.1	5,152.97	5,865.6	0.0	5,865.6
500 Other financing uses	0.0	0.0	874.3	0.0	850.0	0.0	850.0
OTHER FINANCING USES	0.0	0.0	874.3	0	850.0	0.0	850.0
EXPENSE	4,873.3	4,838.2	6,008.4	5,152.97	6,715.6	0.0	6,715.6
FTE POSITIONS							
810 Permanent	41.00	41.00	41.00	41.00	41.00	0.00	41.00
830 Temporary	1.00	0.00	1.00	0.00	1.00	0.00	1.00
FTEs	42.00	41.00	42.00	41.00	42.00	0.00	42.00
FTE POSITIONS	42.00	41.00	42.00	41.00	42.00	0.00	42.00

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

BU **PCode** **Department**
 30800 P628 000000

	2023-24 Opbud	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	Base	----- FY 2026 Agency Request ----- Expansion	Total
REVENUE							
111 General Fund Transfers	4,039.6	3,897.7	4,259.8	0.0	5,015.6	0.0	5,015.6
112 Other Transfers	0.0	141.9	874.3	0.0	850.0	0.0	850.0
130 Other Revenues	342.0	448.2	374.3	0.0	350.0	0.0	350.0
150 Fund Balance	491.7	350.4	500.0	0.0	500.0	0.0	500.0
REVENUE, TRANSFERS	4,873.3	4,838.2	6,008.4	0.0	6,715.6	0.0	6,715.6
REVENUE	4,873.3	4,838.2	6,008.4	0.0	6,715.6	0.0	6,715.6
EXPENSE							
200 Personal Services and Employee Benefits	4,249.3	4,172.5	4,372.6	5,153.0	5,063.9	0.0	5,063.9
300 Contractual services	86.0	76.6	197.8	0.0	197.9	0.0	197.9
400 Other	538.0	589.1	563.7	0.0	603.8	0.0	603.8
EXPENDITURES	4,873.3	4,838.2	5,134.1	5,152.97	5,865.6	0.0	5,865.6
500 Other financing uses	0.0	0.0	874.3	0.0	850.0	0.0	850.0
OTHER FINANCING USES	0.0	0.0	874.3	0	850.0	0.0	850.0
EXPENSE	4,873.3	4,838.2	6,008.4	5,152.97	6,715.6	0.0	6,715.6
FTE POSITIONS							
810 Permanent	41.00	41.00	41.00	41.00	41.00	0.00	41.00
830 Temporary	1.00	0.00	1.00	0.00	1.00	0.00	1.00
FTEs	42.00	41.00	42.00	41.00	42.00	0.00	42.00
FTE POSITIONS	42.00	41.00	42.00	41.00	42.00	0.00	42.00

BU PCode Department
30800 0000 0000000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
499105	General Fd. Appropriation	4,039.6	3,897.7	4,259.8	0.0	5,015.6	0.0	5,015.6
111	General Fund Transfers	4,039.6	3,897.7	4,259.8	0.0	5,015.6	0.0	5,015.6
499905	Other Financing Sources	0.0	141.9	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	0.0	0.0	874.3	0.0	850.0	0.0	850.0
112	Other Transfers	0.0	141.9	874.3	0.0	850.0	0.0	850.0
424102	Auditing Services	342.0	408.6	374.3	0.0	350.0	0.0	350.0
424109	Auditing Services -Interagency	0.0	39.6	0.0	0.0	0.0	0.0	0.0
496901	Miscellaneous Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0
130	Other Revenues	342.0	448.2	374.3	0.0	350.0	0.0	350.0
326900	Committed FB - Gov	491.7	350.4	500.0	0.0	500.0	0.0	500.0
150	Fund Balance	491.7	350.4	500.0	0.0	500.0	0.0	500.0
TOTAL REVENUE		4,873.3	4,838.2	6,008.4	0	6,715.6	0.0	6,715.6
520100	Exempt Perm Positions P/T&F/T	706.6	649.6	720.2	805.2	805.2	0.0	805.2
520300	Classified Perm Positions F/T	2,643.2	2,343.5	2,737.4	3,015.7	3,135.6	0.0	3,135.6
520500	Temporary Positions F/T & P/T	35.0	38.2	35.0	0.0	35.0	0.0	35.0
520600	Paid Unused Sick Leave	2.8	7.1	2.8	0.0	3.2	0.0	3.2
520700	Overtime & Other Premium Pay	0.0	0.4	0.0	0.0	0.0	0.0	0.0
520800	Annl & Comp Paid At Separation	14.3	23.7	14.3	0.0	14.8	0.0	14.8
521100	Group Insurance Premium	246.9	200.1	262.4	289.5	278.2	0.0	278.2
521200	Retirement Contributions	400.0	575.8	400.0	727.9	450.0	0.0	450.0
521300	F I C A	102.5	227.6	102.5	234.6	227.0	0.0	227.0
521400	Workers' Comp Assessment Fee	0.2	0.3	0.2	0.0	0.4	0.0	0.4
521410	GSD Work Comp Insur Premium	2.5	2.4	2.5	0.0	2.5	0.0	2.5
521500	Unemployment Comp Premium	0.0	3.6	0.0	0.0	12.1	0.0	12.1
521600	Employee Liability Ins Premium	40.3	40.2	40.3	0.0	40.2	0.0	40.2
521700	RHC Act Contributions	55.0	59.9	55.0	80.1	59.7	0.0	59.7
200	Personal Services and Employee Bene	4,249.3	4,172.5	4,372.6	5,153.0	5,063.9	0.0	5,063.9
535200	Professional Services	0.0	18.3	67.8	0.0	26.1	0.0	26.1
535300	Other Services	36.0	34.6	40.0	0.0	41.0	0.0	41.0
535400	Audit Services	15.0	21.9	15.0	0.0	15.8	0.0	15.8
535500	Attorney Services	25.0	0.0	25.0	0.0	25.0	0.0	25.0
535600	IT Services	10.0	1.9	50.0	0.0	90.0	0.0	90.0
300	Contractual services	86.0	76.6	197.8	0.0	197.9	0.0	197.9

BU PCode Department
 30800 0000 0000000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
542100	Employee I/S Mileage & Fares	5.0	0.5	5.0	0.0	5.0	0.0	5.0
542200	Employee I/S Meals & Lodging	5.0	5.8	5.0	0.0	5.0	0.0	5.0
542500	Transp - Fuel & Oil	3.0	0.8	3.0	0.0	3.0	0.0	3.0
542600	Transp - Parts & Supplies	1.0	0.0	1.0	0.0	1.0	0.0	1.0
542700	Transp - Transp Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542800	State Transp Pool Charges	12.3	11.5	12.3	0.0	12.9	0.0	12.9
543200	Maint - Furn, Fixt, Equipment	1.0	1.9	5.0	0.0	5.0	0.0	5.0
543830	IT HW/SW Agreements	50.0	42.2	50.0	0.0	50.0	0.0	50.0
544000	Supply Inventory IT	38.0	46.8	38.0	0.0	38.0	0.0	38.0
544100	Supplies-Office Supplies	3.5	5.2	3.5	0.0	3.5	0.0	3.5
544800	Supplies-Education&Recreation	1.0	0.0	1.0	0.0	1.0	0.0	1.0
544900	Supplies-Inventory Exempt	3.0	0.2	3.0	0.0	3.0	0.0	3.0
545600	Reporting & Recording	5.0	6.0	5.0	0.0	6.0	0.0	6.0
545609	Report/Record Inter St Agency	0.1	0.2	0.1	0.0	0.2	0.0	0.2
545700	ISD Services	0.1	1.5	0.1	0.0	1.7	0.0	1.7
545710	DOIT HCM Assessment Fees	15.0	13.4	15.0	0.0	15.1	0.0	15.1
545900	Printing & Photo Services	3.0	0.4	3.0	0.0	3.0	0.0	3.0
546100	Postage & Mail Services	0.3	0.1	0.3	0.0	0.3	0.0	0.3
546400	Rent Of Land & Buildings	220.0	219.4	222.0	0.0	224.8	0.0	224.8
546500	Rent Of Equipment	2.8	3.6	3.5	0.0	3.5	0.0	3.5
546610	DOIT Telecommunications	34.0	44.5	34.0	0.0	44.6	0.0	44.6
546700	Subscriptions/Dues/License Fee	18.0	24.2	20.0	0.0	25.0	0.0	25.0
546709	Subscription & Due Interagency	1.2	0.5	1.2	0.0	1.2	0.0	1.2
546800	Employee Training & Education	25.1	25.3	37.1	0.0	45.0	0.0	45.0
546900	Advertising	1.0	0.8	6.0	0.0	5.0	0.0	5.0
547000	Legal Settlements	44.6	25.7	44.6	0.0	50.0	0.0	50.0
547400	Grants To Local Governments	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	1.0	0.3	1.0	0.0	1.0	0.0	1.0
547999	Request to Pay Prior Year	0.0	92.3	0.0	0.0	1.0	0.0	1.0
548200	Furniture & Fixtures	0.0	5.6	0.0	0.0	5.0	0.0	5.0
548300	Information Tech Equipment	20.0	0.0	20.0	0.0	20.0	0.0	20.0
549600	Employee O/S Mileage & Fares	12.0	2.5	12.0	0.0	12.0	0.0	12.0
549700	Employee O/S Meals & Lodging	12.0	7.9	12.0	0.0	12.0	0.0	12.0

BU PCode Department
 30800 0000 0000000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
400	Other	538.0	589.1	563.7	0.0	603.8	0.0	603.8
555106	OFU - INTRA-Agency	0.0	0.0	874.3	0.0	850.0	0.0	850.0
500	Other financing uses	0.0	0.0	874.3	0.0	850.0	0.0	850.0
TOTAL EXPENSE		4,873.3	4,838.2	6,008.4	5,152.97	6,715.6	0.0	6,715.6
810	Permanent	41.00	41.00	41.00	41.00	41.00	0.00	41.00
810	Permanent	41.00	41.00	41.00	41.00	41.00	0.00	41.00
830	Temporary	1.00	0.00	1.00	0.00	1.00	0.00	1.00
830	Temporary	1.00	0.00	1.00	0.00	1.00	0.00	1.00
TOTAL FTE POSITIONS		42.00	41.00	42.00	41.00	42.00	0.00	42.00

BU PCode Department
30800 P628 000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
499105	General Fd. Appropriation	4,039.6	3,897.7	4,259.8	0.0	5,015.6	0.0	5,015.6
111	General Fund Transfers	4,039.6	3,897.7	4,259.8	0.0	5,015.6	0.0	5,015.6
499905	Other Financing Sources	0.0	141.9	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	0.0	0.0	874.3	0.0	850.0	0.0	850.0
112	Other Transfers	0.0	141.9	874.3	0.0	850.0	0.0	850.0
424102	Auditing Services	342.0	408.6	374.3	0.0	350.0	0.0	350.0
424109	Auditing Services -Interagency	0.0	39.6	0.0	0.0	0.0	0.0	0.0
496901	Miscellaneous Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0
130	Other Revenues	342.0	448.2	374.3	0.0	350.0	0.0	350.0
326900	Committed FB - Gov	491.7	350.4	500.0	0.0	500.0	0.0	500.0
150	Fund Balance	491.7	350.4	500.0	0.0	500.0	0.0	500.0
TOTAL REVENUE		4,873.3	4,838.2	6,008.4	0.0	6,715.6	0.0	6,715.6
520100	Exempt Perm Positions P/T&F/T	706.6	649.6	720.2	805.2	805.2	0.0	805.2
520300	Classified Perm Positions F/T	2,643.2	2,343.5	2,737.4	3,015.7	3,135.6	0.0	3,135.6
520500	Temporary Positions F/T & P/T	35.0	38.2	35.0	0.0	35.0	0.0	35.0
520600	Paid Unused Sick Leave	2.8	7.1	2.8	0.0	3.2	0.0	3.2
520700	Overtime & Other Premium Pay	0.0	0.4	0.0	0.0	0.0	0.0	0.0
520800	Annl & Comp Paid At Separation	14.3	23.7	14.3	0.0	14.8	0.0	14.8
521100	Group Insurance Premium	246.9	200.1	262.4	289.5	278.2	0.0	278.2
521200	Retirement Contributions	400.0	575.8	400.0	727.9	450.0	0.0	450.0
521300	F I C A	102.5	227.6	102.5	234.6	227.0	0.0	227.0
521400	Workers' Comp Assessment Fee	0.2	0.3	0.2	0.0	0.4	0.0	0.4
521410	GSD Work Comp Insur Premium	2.5	2.4	2.5	0.0	2.5	0.0	2.5
521500	Unemployment Comp Premium	0.0	3.6	0.0	0.0	12.1	0.0	12.1
521600	Employee Liability Ins Premium	40.3	40.2	40.3	0.0	40.2	0.0	40.2
521700	RHC Act Contributions	55.0	59.9	55.0	80.1	59.7	0.0	59.7
200	Personal Services and Employee Bene	4,249.3	4,172.5	4,372.6	5,153.0	5,063.9	0.0	5,063.9
535200	Professional Services	0.0	18.3	67.8	0.0	26.1	0.0	26.1
535300	Other Services	36.0	34.6	40.0	0.0	41.0	0.0	41.0
535400	Audit Services	15.0	21.9	15.0	0.0	15.8	0.0	15.8
535500	Attorney Services	25.0	0.0	25.0	0.0	25.0	0.0	25.0
535600	IT Services	10.0	1.9	50.0	0.0	90.0	0.0	90.0
300	Contractual services	86.0	76.6	197.8	0.0	197.9	0.0	197.9

BU PCode Department
30800 P628 000000

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
542100	Employee I/S Mileage & Fares	5.0	0.5	5.0	0.0	5.0	0.0	5.0
542200	Employee I/S Meals & Lodging	5.0	5.8	5.0	0.0	5.0	0.0	5.0
542500	Transp - Fuel & Oil	3.0	0.8	3.0	0.0	3.0	0.0	3.0
542600	Transp - Parts & Supplies	1.0	0.0	1.0	0.0	1.0	0.0	1.0
542700	Transp - Transp Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542800	State Transp Pool Charges	12.3	11.5	12.3	0.0	12.9	0.0	12.9
543200	Maint - Furn, Fixt, Equipment	1.0	1.9	5.0	0.0	5.0	0.0	5.0
543830	IT HW/SW Agreements	50.0	42.2	50.0	0.0	50.0	0.0	50.0
544000	Supply Inventory IT	38.0	46.8	38.0	0.0	38.0	0.0	38.0
544100	Supplies-Office Supplies	3.5	5.2	3.5	0.0	3.5	0.0	3.5
544800	Supplies-Education&Recreation	1.0	0.0	1.0	0.0	1.0	0.0	1.0
544900	Supplies-Inventory Exempt	3.0	0.2	3.0	0.0	3.0	0.0	3.0
545600	Reporting & Recording	5.0	6.0	5.0	0.0	6.0	0.0	6.0
545609	Report/Record Inter St Agency	0.1	0.2	0.1	0.0	0.2	0.0	0.2
545700	ISD Services	0.1	1.5	0.1	0.0	1.7	0.0	1.7
545710	DOIT HCM Assessment Fees	15.0	13.4	15.0	0.0	15.1	0.0	15.1
545900	Printing & Photo Services	3.0	0.4	3.0	0.0	3.0	0.0	3.0
546100	Postage & Mail Services	0.3	0.1	0.3	0.0	0.3	0.0	0.3
546400	Rent Of Land & Buildings	220.0	219.4	222.0	0.0	224.8	0.0	224.8
546500	Rent Of Equipment	2.8	3.6	3.5	0.0	3.5	0.0	3.5
546610	DOIT Telecommunications	34.0	44.5	34.0	0.0	44.6	0.0	44.6
546700	Subscriptions/Dues/License Fee	18.0	24.2	20.0	0.0	25.0	0.0	25.0
546709	Subscription & Due Interagency	1.2	0.5	1.2	0.0	1.2	0.0	1.2
546800	Employee Training & Education	25.1	25.3	37.1	0.0	45.0	0.0	45.0
546900	Advertising	1.0	0.8	6.0	0.0	5.0	0.0	5.0
547000	Legal Settlements	44.6	25.7	44.6	0.0	50.0	0.0	50.0
547400	Grants To Local Governments	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	1.0	0.3	1.0	0.0	1.0	0.0	1.0
547999	Request to Pay Prior Year	0.0	92.3	0.0	0.0	1.0	0.0	1.0
548200	Furniture & Fixtures	0.0	5.6	0.0	0.0	5.0	0.0	5.0
548300	Information Tech Equipment	20.0	0.0	20.0	0.0	20.0	0.0	20.0
549600	Employee O/S Mileage & Fares	12.0	2.5	12.0	0.0	12.0	0.0	12.0
549700	Employee O/S Meals & Lodging	12.0	7.9	12.0	0.0	12.0	0.0	12.0
400	Other	538.0	589.1	563.7	0.0	603.8	0.0	603.8

State Auditor

BU PCode Department
 30800 P628 000000

State of New Mexico

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
555106	OFU - INTRA-Agency	0.0	0.0	874.3	0.0	850.0	0.0	850.0
500	Other financing uses	0.0	0.0	874.3	0.0	850.0	0.0	850.0
TOTAL EXPENSE		4,873.3	4,838.2	6,008.4	5,153.0	6,715.6	0.0	6,715.6
810	Permanent	41.00	41.00	41.00	41.00	41.00	0.00	41.00
810	Permanent	41.00	41.00	41.00	41.00	41.00	0.00	41.00
830	Temporary	1.00	0.00	1.00	0.00	1.00	0.00	1.00
830	Temporary	1.00	0.00	1.00	0.00	1.00	0.00	1.00
TOTAL FTE POSITIONS		42.00	41.00	42.00	41.00	42.00	0.00	42.00

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

		Provider PCode	2023-24 Opbud	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	----- FY 2026 Agency Request -----		
							Base	Expansion	Total
499105	General Fd. Appropriation		4,039.6	3,897.7	0.0	0.0	5,015.6	0.0	5,015.6
111	General Fund Transfers		4,039.6	3,897.7	4,259.8	0.0	5,015.6	0.0	5,015.6
499905	Other Financing Sources		0.0	141.9	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency		0.0	0.0	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	P628	0.0	0.0	0.0	0.0	850.0	0.0	850.0
112	Other Transfers		0.0	141.9	874.3	0.0	850.0	0.0	850.0
424102	Auditing Services		342.0	408.6	0.0	0.0	350.0	0.0	350.0
424109	Auditing Services -Interagency		0.0	39.6	0.0	0.0	0.0	0.0	0.0
496901	Miscellaneous Revenue		0.0	0.0	0.0	0.0	0.0	0.0	0.0
130	Other Revenues		342.0	448.2	374.3	0.0	350.0	0.0	350.0
326900	Committed FB - Gov		491.7	350.4	0.0	0.0	500.0	0.0	500.0
150	Fund Balance		491.7	350.4	500.0	0.0	500.0	0.0	500.0
TOTAL REVENUE			4,873.3	4,838.2	6,008.4	0	6,715.6	0.0	6,715.6

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

		Provider PCode	2023-24 Opbud	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	----- FY 2026 Agency Request -----		
							Base	Expansion	Total
499105	General Fd. Appropriation		4,039.6	3,897.7	4,259.8	0.0	5,015.6	0.0	5,015.6
111	General Fund Transfers		4,039.6	3,897.7	4,259.8	0.0	5,015.6	0.0	5,015.6
499905	Other Financing Sources		0.0	141.9	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency		0.0	0.0	0.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	P628	0.0	0.0	874.3	0.0	850.0	0.0	850.0
112	Other Transfers		0.0	141.9	874.3	0.0	850.0	0.0	850.0
424102	Auditing Services		342.0	408.6	374.3	0.0	350.0	0.0	350.0
424109	Auditing Services -Interagency		0.0	39.6	0.0	0.0	0.0	0.0	0.0
496901	Miscellaneous Revenue		0.0	0.0	0.0	0.0	0.0	0.0	0.0
130	Other Revenues		342.0	448.2	374.3	0.0	350.0	0.0	350.0
326900	Committed FB - Gov		491.7	350.4	500.0	0.0	500.0	0.0	500.0
150	Fund Balance		491.7	350.4	500.0	0.0	500.0	0.0	500.0
TOTAL REVENUE			4,873.3	4,838.2	6,008.4	0.0	6,715.6	0.0	6,715.6

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
520100	Exempt Perm Positions P/T&F/T	706.6	649.6	720.2	805.2	805.2	0.0	805.2
520300	Classified Perm Positions F/T	2,643.2	2,343.5	2,737.4	3,015.7	3,135.6	0.0	3,135.6
520500	Temporary Positions F/T & P/T	35.0	38.2	35.0	0.0	35.0	0.0	35.0
520600	Paid Unused Sick Leave	2.8	7.1	2.8	0.0	3.2	0.0	3.2
520700	Overtime & Other Premium Pay	0.0	0.4	0.0	0.0	0.0	0.0	0.0
520800	Annl & Comp Paid At Separation	14.3	23.7	14.3	0.0	14.8	0.0	14.8
521100	Group Insurance Premium	246.9	200.1	262.4	289.5	278.2	0.0	278.2
521200	Retirement Contributions	400.0	575.8	400.0	727.9	450.0	0.0	450.0
521300	F I C A	102.5	227.6	102.5	234.6	227.0	0.0	227.0
521400	Workers' Comp Assessment Fee	0.2	0.3	0.2	0.0	0.4	0.0	0.4
521410	GSD Work Comp Insur Premium	2.5	2.4	2.5	0.0	2.5	0.0	2.5
521500	Unemployment Comp Premium	0.0	3.6	0.0	0.0	12.1	0.0	12.1
521600	Employee Liability Ins Premium	40.3	40.2	40.3	0.0	40.2	0.0	40.2
521700	RHC Act Contributions	55.0	59.9	55.0	80.1	59.7	0.0	59.7
200	Personal Services and Employee Benefits	4,249.3	4,172.5	4,372.6	5,153.0	5,063.9	0.0	5,063.9
535200	Professional Services	0.0	18.3	67.8	0.0	26.1	0.0	26.1
535300	Other Services	36.0	34.6	40.0	0.0	41.0	0.0	41.0
535400	Audit Services	15.0	21.9	15.0	0.0	15.8	0.0	15.8
535500	Attorney Services	25.0	0.0	25.0	0.0	25.0	0.0	25.0
535600	IT Services	10.0	1.9	50.0	0.0	90.0	0.0	90.0
300	Contractual services	86.0	76.6	197.8	0.0	197.9	0.0	197.9
542100	Employee I/S Mileage & Fares	5.0	0.5	5.0	0.0	5.0	0.0	5.0
542200	Employee I/S Meals & Lodging	5.0	5.8	5.0	0.0	5.0	0.0	5.0
542500	Transp - Fuel & Oil	3.0	0.8	3.0	0.0	3.0	0.0	3.0
542600	Transp - Parts & Supplies	1.0	0.0	1.0	0.0	1.0	0.0	1.0
542700	Transp - Transp Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542800	State Transp Pool Charges	12.3	11.5	12.3	0.0	12.9	0.0	12.9
543200	Maint - Furn, Fixt, Equipment	1.0	1.9	5.0	0.0	5.0	0.0	5.0
543830	IT HW/SW Agreements	50.0	42.2	50.0	0.0	50.0	0.0	50.0
544000	Supply Inventory IT	38.0	46.8	38.0	0.0	38.0	0.0	38.0
544100	Supplies-Office Supplies	3.5	5.2	3.5	0.0	3.5	0.0	3.5
544800	Supplies-Education&Recreation	1.0	0.0	1.0	0.0	1.0	0.0	1.0

State Auditor

BU PCode Department
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State of New Mexico

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
544900	Supplies-Inventory Exempt	3.0	0.2	3.0	0.0	3.0	0.0	3.0
545600	Reporting & Recording	5.0	6.0	5.0	0.0	6.0	0.0	6.0
545609	Report/Record Inter St Agency	0.1	0.2	0.1	0.0	0.2	0.0	0.2
545700	ISD Services	0.1	1.5	0.1	0.0	1.7	0.0	1.7
545710	DOIT HCM Assessment Fees	15.0	13.4	15.0	0.0	15.1	0.0	15.1
545900	Printing & Photo Services	3.0	0.4	3.0	0.0	3.0	0.0	3.0
546100	Postage & Mail Services	0.3	0.1	0.3	0.0	0.3	0.0	0.3
546400	Rent Of Land & Buildings	220.0	219.4	222.0	0.0	224.8	0.0	224.8
546500	Rent Of Equipment	2.8	3.6	3.5	0.0	3.5	0.0	3.5
546610	DOIT Telecommunications	34.0	44.5	34.0	0.0	44.6	0.0	44.6
546700	Subscriptions/Dues/License Fee	18.0	24.2	20.0	0.0	25.0	0.0	25.0
546709	Subscription & Due Interagency	1.2	0.5	1.2	0.0	1.2	0.0	1.2
546800	Employee Training & Education	25.1	25.3	37.1	0.0	45.0	0.0	45.0
546900	Advertising	1.0	0.8	6.0	0.0	5.0	0.0	5.0
547000	Legal Settlements	44.6	25.7	44.6	0.0	50.0	0.0	50.0
547400	Grants To Local Governments	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	1.0	0.3	1.0	0.0	1.0	0.0	1.0
547999	Request to Pay Prior Year	0.0	92.3	0.0	0.0	1.0	0.0	1.0
548200	Furniture & Fixtures	0.0	5.6	0.0	0.0	5.0	0.0	5.0
548300	Information Tech Equipment	20.0	0.0	20.0	0.0	20.0	0.0	20.0
549600	Employee O/S Mileage & Fares	12.0	2.5	12.0	0.0	12.0	0.0	12.0
549700	Employee O/S Meals & Lodging	12.0	7.9	12.0	0.0	12.0	0.0	12.0
400	Other	538.0	589.1	563.7	0.0	603.8	0.0	603.8
555106	OFU - INTRA-Agency	0.0	0.0	874.3	0.0	850.0	0.0	850.0
500	Other financing uses	0.0	0.0	874.3	0.0	850.0	0.0	850.0
TOTAL EXPENSE		4,873.3	4,838.2	6,008.4	5,152.97	6,715.6	0.0	6,715.6

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
520100	Exempt Perm Positions P/T&F/T	706.6	649.6	720.2	805.2	805.2	0.0	805.2
520300	Classified Perm Positions F/T	2,643.2	2,343.5	2,737.4	3,015.7	3,135.6	0.0	3,135.6
520500	Temporary Positions F/T & P/T	35.0	38.2	35.0	0.0	35.0	0.0	35.0
520600	Paid Unused Sick Leave	2.8	7.1	2.8	0.0	3.2	0.0	3.2
520700	Overtime & Other Premium Pay	0.0	0.4	0.0	0.0	0.0	0.0	0.0
520800	Annl & Comp Paid At Separation	14.3	23.7	14.3	0.0	14.8	0.0	14.8
521100	Group Insurance Premium	246.9	200.1	262.4	289.5	278.2	0.0	278.2
521200	Retirement Contributions	400.0	575.8	400.0	727.9	450.0	0.0	450.0
521300	F I C A	102.5	227.6	102.5	234.6	227.0	0.0	227.0
521400	Workers' Comp Assessment Fee	0.2	0.3	0.2	0.0	0.4	0.0	0.4
521410	GSD Work Comp Insur Premium	2.5	2.4	2.5	0.0	2.5	0.0	2.5
521500	Unemployment Comp Premium	0.0	3.6	0.0	0.0	12.1	0.0	12.1
521600	Employee Liability Ins Premium	40.3	40.2	40.3	0.0	40.2	0.0	40.2
521700	RHC Act Contributions	55.0	59.9	55.0	80.1	59.7	0.0	59.7
200	Personal Services and Employe	4,249.3	4,172.5	4,372.6	5,153.0	5,063.9	0.0	5,063.9
535200	Professional Services	0.0	18.3	67.8	0.0	26.1	0.0	26.1
535300	Other Services	36.0	34.6	40.0	0.0	41.0	0.0	41.0
535400	Audit Services	15.0	21.9	15.0	0.0	15.8	0.0	15.8
535500	Attorney Services	25.0	0.0	25.0	0.0	25.0	0.0	25.0
535600	IT Services	10.0	1.9	50.0	0.0	90.0	0.0	90.0
300	Contractual services	86.0	76.6	197.8	0.0	197.9	0.0	197.9
542100	Employee I/S Mileage & Fares	5.0	0.5	5.0	0.0	5.0	0.0	5.0
542200	Employee I/S Meals & Lodging	5.0	5.8	5.0	0.0	5.0	0.0	5.0
542500	Transp - Fuel & Oil	3.0	0.8	3.0	0.0	3.0	0.0	3.0
542600	Transp - Parts & Supplies	1.0	0.0	1.0	0.0	1.0	0.0	1.0
542700	Transp - Transp Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
542800	State Transp Pool Charges	12.3	11.5	12.3	0.0	12.9	0.0	12.9
543200	Maint - Furn, Fixt, Equipment	1.0	1.9	5.0	0.0	5.0	0.0	5.0
543830	IT HW/SW Agreements	50.0	42.2	50.0	0.0	50.0	0.0	50.0
544000	Supply Inventory IT	38.0	46.8	38.0	0.0	38.0	0.0	38.0
544100	Supplies-Office Supplies	3.5	5.2	3.5	0.0	3.5	0.0	3.5
544800	Supplies-Education&Recreation	1.0	0.0	1.0	0.0	1.0	0.0	1.0
544900	Supplies-Inventory Exempt	3.0	0.2	3.0	0.0	3.0	0.0	3.0

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

		2023-24	2023-24	2024-25	2025-26	----- FY 2026 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
545600	Reporting & Recording	5.0	6.0	5.0	0.0	6.0	0.0	6.0
545609	Report/Record Inter St Agency	0.1	0.2	0.1	0.0	0.2	0.0	0.2
545700	ISD Services	0.1	1.5	0.1	0.0	1.7	0.0	1.7
545710	DOIT HCM Assessment Fees	15.0	13.4	15.0	0.0	15.1	0.0	15.1
545900	Printing & Photo Services	3.0	0.4	3.0	0.0	3.0	0.0	3.0
546100	Postage & Mail Services	0.3	0.1	0.3	0.0	0.3	0.0	0.3
546400	Rent Of Land & Buildings	220.0	219.4	222.0	0.0	224.8	0.0	224.8
546500	Rent Of Equipment	2.8	3.6	3.5	0.0	3.5	0.0	3.5
546610	DOIT Telecommunications	34.0	44.5	34.0	0.0	44.6	0.0	44.6
546700	Subscriptions/Dues/License Fee	18.0	24.2	20.0	0.0	25.0	0.0	25.0
546709	Subscription & Due Interagency	1.2	0.5	1.2	0.0	1.2	0.0	1.2
546800	Employee Training & Education	25.1	25.3	37.1	0.0	45.0	0.0	45.0
546900	Advertising	1.0	0.8	6.0	0.0	5.0	0.0	5.0
547000	Legal Settlements	44.6	25.7	44.6	0.0	50.0	0.0	50.0
547400	Grants To Local Governments	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	1.0	0.3	1.0	0.0	1.0	0.0	1.0
547999	Request to Pay Prior Year	0.0	92.3	0.0	0.0	1.0	0.0	1.0
548200	Furniture & Fixtures	0.0	5.6	0.0	0.0	5.0	0.0	5.0
548300	Information Tech Equipment	20.0	0.0	20.0	0.0	20.0	0.0	20.0
549600	Employee O/S Mileage & Fares	12.0	2.5	12.0	0.0	12.0	0.0	12.0
549700	Employee O/S Meals & Lodging	12.0	7.9	12.0	0.0	12.0	0.0	12.0
400	Other	538.0	589.1	563.7	0.0	603.8	0.0	603.8
555106	OFU - INTRA-Agency	0.0	0.0	874.3	0.0	850.0	0.0	850.0
500	Other financing uses	0.0	0.0	874.3	0.0	850.0	0.0	850.0
TOTAL EXPENSE		4,873.3	4,838.2	6,008.4	5,152.97	6,715.6	0.0	6,715.6

Fund	Account		2023-24	2024-25	2025-26	FY 2026 Agency Request				Total	Justification
			Actuals	Opbud	PCF Proj	GF	OSF	ISF/IAT	FF		
00000	520300	Classified Perm Positions F/T	0.0	0.0	221.73	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	17.01	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	42.17	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	13.59	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	5.48	0.0	0.0	0.0	0.0	0.0	
11100	520100	Exempt Perm Positions P/T&F/T	649.6	720.2	805.23	805.2	0.0	0.0	0.0	805.2	Per strategic plan, a 5% increase is needed to recruit and maintain key professional exempt staff, especially those with JD and CPA qualifications
11100	520300	Classified Perm Positions F/T	2,343.5	2,737.4	2,712.74	2,285.6	0.0	850.0	0.0	3,135.6	Per strategic plan, for retention and recruitment a 15% increase is needed, to maintain staffing levels for the required statutory responsibilities of the Agency
11100	520500	Temporary Positions F/T & P/T	38.2	35.0	0	35.0	0.0	0.0	0.0	35.0	2 Interns for 6 months to assist with the establishment of a pipeline to permanent employment in key areas of the Agency
11100	520600	Paid Unused Sick Leave	7.1	2.8	0	3.2	0.0	0.0	0.0	3.2	
11100	520700	Overtime & Other Premium Pay	0.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
11100	520800	Annl & Comp Paid At Separation	23.7	14.3	0	14.8	0.0	0.0	0.0	14.8	
11100	521100	Group Insurance Premium	200.1	262.4	267.38	278.2	0.0	0.0	0.0	278.2	Anticipated increase for anticipated new hires into current vacant positions
11100	521200	Retirement Contributions	575.8	400.0	670.31	450.0	0.0	0.0	0.0	450.0	increase based on FY24 actuals
11100	521300	F I C A	227.6	102.5	216	227.0	0.0	0.0	0.0	227.0	increase based on FY24 actuals
11100	521400	Workers' Comp Assessment Fee	0.3	0.2	0	0.4	0.0	0.0	0.0	0.4	per DFA #FTE x \$9.2
11100	521410	GSD Work Comp Insur Premium	2.4	2.5	0	2.5	0.0	0.0	0.0	2.5	
11100	521500	Unemployment Comp Premium	3.6	0.0	0	12.1	0.0	0.0	0.0	12.1	per DFA Rate Sheet
11100	521600	Employee Liability Ins Premium	40.2	40.3	0	40.2	0.0	0.0	0.0	40.2	amt based on FY24 actuals
11100	521700	RHC Act Contributions	59.9	55.0	72.56	59.7	0.0	0.0	0.0	59.7	amt based on FY24 actuals
11200	520100	Exempt Perm Positions P/T&F/T	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11200	520300	Classified Perm Positions F/T	0.0	0.0	81.22	0.0	0.0	0.0	0.0	0.0	
11200	521100	Group Insurance Premium	0.0	0.0	5.11	0.0	0.0	0.0	0.0	0.0	
11200	521200	Retirement Contributions	0.0	0.0	15.45	0.0	0.0	0.0	0.0	0.0	
11200	521300	F I C A	0.0	0.0	4.98	0.0	0.0	0.0	0.0	0.0	
11200	521600	Employee Liability Ins Premium	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11200	521700	RHC Act Contributions	0.0	0.0	2.01	0.0	0.0	0.0	0.0	0.0	
	200	Personal Services and Employee Bene	4,172.5	4,372.6	5,152.97	4,213.9	0.0	850.0	0.0	5,063.9	

State Auditor

BU PCode
30800 P628

State of New Mexico

E4 PCode Detail
(Dollars in Thousands)

Fund	Account	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	FY 2026 Agency Request				Total	Justification
					GF	OSF	ISF/IAT	FF		
11100	542100	Employee I/S Mileage & Fares	0.5	5.0	0	5.0	0.0	0.0	0.0	5.0 Travel required for Instate audits, outreach events, trainings per performance measures
11100	542200	Employee I/S Meals & Lodging	5.8	5.0	0	5.0	0.0	0.0	0.0	5.0 Instate audits, outreach events, trainings per performance measures
11100	542500	Transp - Fuel & Oil	0.8	3.0	0	3.0	0.0	0.0	0.0	3.0 Anticipating increase in use of GSD leased vehicles for instate travel in FY26
11100	542600	Transp - Parts & Supplies	0.0	1.0	0	1.0	0.0	0.0	0.0	1.0 Anticipating increase in use of GSD leased vehicles for instate travel in FY26
11100	542800	State Transp Pool Charges	11.5	12.3	0	12.9	0.0	0.0	0.0	12.9 2021 Altima, 2024 Rogue lease based on GSD Lease Agrmt for FY25
11100	543200	Maint - Furn, Fixt, Equipment	1.9	5.0	0	5.0	0.0	0.0	0.0	5.0 Aging office furniture will require upgrading in FY26, includes HR accomodations
11100	543830	IT HW/SW Agreements	42.2	50.0	0	50.0	0.0	0.0	0.0	50.0 Westlaw, CCH, ProFX, SureLink, O365,TrendMicro,Fortigate, Legis Reports
11100	544000	Supply Inventory IT	46.8	38.0	0	38.0	0.0	0.0	0.0	38.0 ongoing updating of aging IT equipment (under \$5K) as needed
11100	544100	Supplies-Office Supplies	5.2	3.5	0	3.5	0.0	0.0	0.0	3.5 basic office supplies required for day to day operations
11100	544800	Supplies-Education&Recreation	0.0	1.0	0	1.0	0.0	0.0	0.0	1.0 Educational/promotional materials for outreach events
11100	544900	Supplies-Inventory Exempt	0.2	3.0	0	3.0	0.0	0.0	0.0	3.0 inventory exempt items, as needed, to replace current or as new staff are hired
11100	545600	Reporting & Recording	6.0	5.0	0	6.0	0.0	0.0	0.0	6.0 increase based on FY24 actuals for required records postings
11100	545609	Report/Record Inter St Agency	0.2	0.1	0	0.2	0.0	0.0	0.0	0.2 increase based on FY24 actuals for required records postings
11100	545700	ISD Services	1.5	0.1	0	1.7	0.0	0.0	0.0	1.7 per DFA Rate Sheet
11100	545710	DOIT HCM Assessment Fees	13.4	15.0	0	15.1	0.0	0.0	0.0	15.1 per DFA Rate Sheet
11100	545900	Printing & Photo Services	0.4	3.0	0	3.0	0.0	0.0	0.0	3.0 printed materials required for staff and for outreach education
11100	546100	Postage & Mail Services	0.1	0.3	0	0.3	0.0	0.0	0.0	0.3 general mail services required for day to day operations & correspondence
11100	546400	Rent Of Land & Buildings	219.4	222.0	0	224.8	0.0	0.0	0.0	224.8 Office Lease agrmt increases 1.9% in FY 26
11100	546500	Rent Of Equipment	3.6	3.5	0	3.5	0.0	0.0	0.0	3.5 Copier lease(\$2911), postage machine lease (\$600)
11100	546610	DOIT Telecommunications	44.5	34.0	0	44.6	0.0	0.0	0.0	44.6 per DFA Rate Sheet
11100	546700	Subscriptions/Dues/License Fee	24.2	20.0	0	25.0	0.0	0.0	0.0	25.0 amt based on FY24 actuals for professional memberships required by staff (most provide discounts on CPE trainings)

State Auditor

BU PCode
30800 P628

State of New Mexico

E4 PCode Detail
(Dollars in Thousands)

Fund	Account	2023-24 Actuals	2024-25 Opbud	2025-26 PCF Proj	FY 2026 Agency Request				Total	Justification
					GF	OSF	ISF/IAT	FF		
11100	546709	Subscription & Due Interagency	0.5	1.2	0	1.2	0.0	0.0	0.0	1.2 CPA license renewals, etc., 3 new CPAs anticipated for FY26
11100	546800	Employee Training & Education	25.3	37.1	0	45.0	0.0	0.0	0.0	45.0 Incr. due to CPE/CPU requirement for auditors per GAGAS, as well as those for professional CPA, CFE and Legal staff. Plus request for 3 additional CFE trainings/ certifications for Conservatorship auditors 3 x \$3500
11100	546900	Advertising	0.8	6.0	0	5.0	0.0	0.0	0.0	5.0 Radio, print, online media ads for Audit trainings/outreach events to increase participation/attendance
11100	547000	Legal Settlements	25.7	44.6	0	50.0	0.0	0.0	0.0	50.0 Pending litigation
11100	547900	Miscellaneous Expense	0.3	1.0	0	1.0	0.0	0.0	0.0	1.0 other equipment needed for day to day operations
11100	547999	Request to Pay Prior Year	92.3	0.0	0	1.0	0.0	0.0	0.0	1.0 For unanticipated prior year expenditures.
11100	548200	Furniture & Fixtures	5.6	0.0	0	5.0	0.0	0.0	0.0	5.0 To replace aging, broken furniture, as needed & new furniture needed for new hires
11100	548300	Information Tech Equipment	0.0	20.0	0	20.0	0.0	0.0	0.0	20.0 backup solution hardware upgrades (20K) necessary for disaster recovery
11100	549600	Employee O/S Mileage & Fares	2.5	12.0	0	12.0	0.0	0.0	0.0	12.0 CFE certifications in TX x3 , professional conferences for CPE, etc.
11100	549700	Employee O/S Meals & Lodging	7.9	12.0	0	12.0	0.0	0.0	0.0	12.0 CFE certifications in TX x3 , professional conferences for CPE, etc.
	400	Other	589.1	563.7	0	603.8	0.0	0.0	0.0	603.8
11200	555106	OFU - INTRA-Agency	0.0	874.3	0	0.0	0.0	0.0	0.0	0.0
	500	Other financing uses	0.0	874.3	0	0.0	0.0	0.0	0.0	0.0
TOTAL EXPENSE			4,761.5	5,810.6		4,817.7	0.0	850.0	0.0	5,667.7

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

Fund	Account	#	Contract Purpose	Actuals	FY 2026 Agency Request				Total	Justification
					GF	OSF	ISF/IAT	FF		
11100	535200	Professional Services	1000 Strategic Planning	18.3	26.1	0.0	0.0	0.0	26.1	Contractual support for strategic planning.
11100	535300	Other Services	1000 Case Management Services	34.6	41.0	0.0	0.0	0.0	41.0	Horizons-650, Consulting, Case IQ (\$40K - ongoing fees and mtn - no fees in FY24 during the data conversion)
11100	535400	Audit Services	1000 External Agency Audit	21.9	15.8	0.0	0.0	0.0	15.8	5% increase anticipated for annual agency external audit (new RFP will be issued FY25), no peer review in FY26
11100	535500	Attorney Services	1000 Attorney Consultation Fees	0.0	25.0	0.0	0.0	0.0	25.0	Consulting for pending litigation
11100	535600	IT Services	1000 IT Services	1.9	90.0	0.0	0.0	0.0	90.0	Web hosting & annual maintenance (\$10k), Web Page update/redesign (\$50K), Backup & Disaster Recovery solution implementation phase (\$30k)
TOTAL EXPENSE				76.6	197.9	0.0	0.0	0.0	197.9	

R-2 Transfers
(Dollars in Thousands)

Prov PCode	Prov Fund	Prov Account	Prov Account Name	Rec PCode	Rec Fund	Rec Account	Rec Account Name	2023-24 Actual Transfers	2024-25 Adopted Transfers	2025-26 Agency GF	2025-26 Agency OSF	2025-26 Agency ISF/IAT	2025-26 Agency FF	2025-26 Total Request	Justification
P628	11200	555106	OFU - INTRA	P628	11100	499906	OFS - INTRA	0	874.3	0	850	0	0	850	
Sum:									874.3	0	850	0	0	850	

APPROPRIATION REQUEST

FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency: <u>State Auditor</u>	Business Unit: <u>30800</u>
Fund Name: <u>Admin Account</u>	Fund Number: <u>11100</u>
Legal Auth. _____	

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY24	0
--	---

ADJUSTMENTS

Add:

Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of FY24	0
Other (explain in detail)	0

Deduct:

Liabilities not reflected in FCD Reports at close of FY24	0
Fund balance designated by law for future expenditure (non-reverting funds)	0
Amount due to State General Fund or other fund designated by statute	0
Other (explain in detail)	0
FY24 revision not reflected in liabilities	0

Total Adjustments	0
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ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of FY24	0
--	---

Add:

Projected revenue/sources (less fund balance budgeted) for FY25	0
---	---

Deduct:

Projected total expenditures for FY25	0
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ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY25	0
---	---

Add:

Projected revenue/sources (less fund balance requested) for FY26	0
--	---

Deduct:

Total expenditures budgeted in appropriation request	0
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ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY26	0
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APPROPRIATION REQUEST

FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency: <u>State Auditor</u>	Business Unit: <u>30800</u>
Fund Name: <u>IPA Account</u>	Fund Number: <u>11200</u>
Legal Auth. <u>12-6-13</u>	

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY24	<u>1,753,300</u>
--	------------------

ADJUSTMENTS

Add:

Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of FY24	<u>181,900</u>
Other (explain in detail)	<u>0</u>

Deduct:

Liabilities not reflected in FCD Reports at close of FY24	<u>(95,600)</u>
Fund balance designated by law for future expenditure (non-reverting funds)	<u>0</u>
Amount due to State General Fund or other fund designated by statute	<u>0</u>
Other (explain in detail)	<u>(789,800)</u>
FY24 revision not reflected in liabilities	<u>0</u>
Total Adjustments	<u>(703,500)</u>

ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of FY24	<u>1,049,800</u>
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Add:

Projected revenue/sources (less fund balance budgeted) for FY25	<u>350,000</u>
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Deduct:

Projected total expenditures for FY25	<u>(850,000)</u>
---------------------------------------	------------------

ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY25	<u>549,800</u>
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Add:

Projected revenue/sources (less fund balance requested) for FY26	<u>350,000</u>
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Deduct:

Total expenditures budgeted in appropriation request	<u>(850,000)</u>
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ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY26	<u>49,800</u>
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Performance Measures Summary

P628 State Auditor		2022-23	2023-24	2024-25	2025-26	2025-26
Performance Measures:		Actual	Actual	Budget	Request	Recomm
Purpose:	The purpose of the state auditor program is to audit the financial affairs of every agency annually so they can improve accountability and performance and to assure New Mexicans that funds are expended properly.					
Output	Total audit fees generated	\$229,500	\$316,026	\$350,000	\$350,000	
Output	Number of training sessions performed	15	17	15	15	
Output	Number of working paper reviews of independent public accountants	10	6	15	10	
Output	Number of attendees participating in training sessions	2,100	957	1,752	1,250	
Output	Number of outreach events in counties	12	7	8	12	
Outcome	Percent of audit reports reviewed and approved within thirty business days of receipt	0%	50%	55%	50%	
Outcome	Number of small local public body annual financial compliance certifications submitted	New	New	New	150	
Explanatory	Percent of audits submitted by regulatory due date	85%	87%	N/A	N/A	
Explanatory	Number of conservatorship reports reviewed	1,270	1,407	N/A	N/A	
Explanatory	Number of small local public entities that received grants through the small political subdivision grant program to assist with audit expenditures	11	Discont	N/A	N/A	
Explanatory	Number of grants awarded to small local public entities through the small political subdivision grant program to assist with audit expenditures	13	Discont	N/A	N/A	
Explanatory	Number of allegations of fraud, waste and abuse examined by the special investigations division	286	289	N/A	N/A	
Explanatory	Number of small local public bodies newly registered with the office of the state auditor	New	New	N/A	N/A	
Explanatory	Total public funding made available for noncompliant small local public bodies with public funds withheld and brought into compliance	New	New	N/A	N/A	

DFA Performance Based Budgeting Data System

Annual Performance Report

Agency: 30800 State Auditor

Program: P628 State Auditor

The purpose of the state auditor program is to audit the financial affairs of every agency annually so they can improve accountability and performance and to assure New Mexicans that funds are expended properly.

Performance Measures:		2023-24 Target	2023-24 Result	Met Target	Year End Result Narrative
Explanatory	Number of allegations of fraud, waste and abuse examined by the special investigations division	N/A	289	N/A	
Explanatory	Number of conservatorship reports reviewed	N/A	1,407	N/A	4 Conservatorship Audits conducted w/1 still in process, goal for FY25 is to reduce 10%-15% of cases due to limited Estates with Guardians with limited authority over next two years.
Explanatory	Number of grants awarded to small local public entities through the small political subdivision grant program to assist with audit expenditures	N/A	Discont	N/A	NM OSA is contracting directly with IPAs with appropriation funding to provide auditing services to small local public bodies via the Small Local Public Body Assistance Program.
Explanatory	Number of small local public bodies newly registered with the office of the state auditor	N/A	New	N/A	This is a new outcome that is being defined.
Explanatory	Number of small local public entities that received grants through the small political subdivision grant program to assist with audit expenditures	N/A	Discont	N/A	NM OSA is contracting directly with IPAs with appropriation funding to provide auditing services to small local public bodies via the Small Local Public Body Assistance Program.
Explanatory	Percent of audits submitted by regulatory due date	N/A	87%	N/A	FY24 saw a 1.6% decrease in late audit notices submitted
Explanatory	Total public funding made available for noncompliant small local public bodies with public funds withheld and brought into compliance	N/A	New	N/A	This is a new outcome that is being defined.
Outcome	Number of small local public body annual financial compliance certifications submitted	0	New	Yes	This is a new outcome that is being defined.
Outcome	Percent of audit reports reviewed and approved within thirty business days of receipt	50%	50%	Yes	It is anticipated that challenges with annual audit review deadlines, and staffing levels will continue to directly affect turnaround time.
Output	Number of attendees participating in training sessions	1,750	957	No	
Output	Number of outreach events in counties	4	7	Yes	Outreach events were conducted in Bernalillo, Cibola, Grant, Rio Arriba, Taos, and Dona Ana counties.
Output	Number of training sessions performed	12	17	Yes	
Output	Number of working paper reviews of independent public accountants	10	6	No	Four work papers were still in progress as of 6.30.24 that will be completed by 8.30.24. Staffing vacancy at 50% continues to negatively affect this outcome.
Output	Total audit fees generated	\$300,000	\$316,026	Yes	It is anticipated that challenges with annual audit review deadlines, and staffing levels will continue to affect this Output

**DFA Performance Based Budgeting Data System
Annual Performance Report**



Fiscal Year 2026

New Mexico Office of the State Auditor

STRATEGIC PLAN

August 30, 2024

Joseph M. Maestas, PE, CFE

New Mexico State Auditor

Mission:

The mission of the Office of the State Auditor (OSA) is establishing and maintaining the public's trust in the use of public funds through an office free from external influence and entrusted with the authority to scrutinize the undertakings of state officials and entities. The OSA carries out that mission by thoroughly auditing the government's use of public funds.

Vision for the Office:

State of New Mexico's Financial Watchdog: The Audit Act mandates that we thoroughly audit and examine the financial affairs of every state agency, local public body, and the comprehensive annual financial report for the state in accordance with generally accepted auditing standards and the audit rule issued by the State Auditor.

Chief Steward of Financial Compliance: Provide comprehensive guidance and training to all public entities, particularly local public bodies, to help them become and remain financially compliant, ensuring that the public's money is being spent properly. Ensure that agencies' access to public funding is uninterrupted and continues unabated.

Continuous Improvement & Reform: The OSA will accomplish its vision by ensuring the office is fully staffed and funded, maintains and enhances the statutory and legislative mandate to carry out its mission, and bring more of the audit function back in-house.

Fight Against Fraud, Waste, and Abuse: Continue the OSA's steadfast role in the fight against fraud, waste, and abuse by streamlining the intake process for anonymous complaints, fully examining credible allegations, and issuing actionable referrals to appropriate partners in the prosecution of appropriate accountability in managing public finances. Expand the capacity and certification of staff to be fraud examiners and implement additional screening and management of complaints to ensure the active examination caseload is reduced to levels that can yield more efficient case conclusions with effective referrals.

Protection of Vulnerable Adults: The OSA has been entrusted with protecting the financial security of vulnerable adults placed under conservatorships by reviewing their annual financial reports for the courts, a statutory duty the office will continue to carry out and improve in partnership with the court system.

Goals and Strategies:

- **Improve oversight and performance of government accounting functions.**

Strategy 1: Expand system organization control (SOC) audits to other state financial management systems.

Strategy 2: Bolster training and education in partnership with stakeholders to sustain financial compliance.

Strategy 3: Increase frequency of General Accountability Office reports on government activities.

Strategy 4: Improve case completion and turnover rates for Special Investigations Division.

- **Streamline, and ensure compliance with, OSA legal requirements and regulations.**

Strategy 1: Review and revise audit rule to minimize yearly changes.

Strategy 2: Prepare an updated audit compliance manual.

Strategy 3: Review and propose statutory changes to the Audit Act.

Strategy 4: Ensure OSA meets requirements for generally accepted government auditing and other standards for conducting reviews.

Strategy 5: Conduct a singular audit study and implement a singular audit for state agencies.

- **Mitigate the ongoing contraction of the accounting and auditing industry.**

Strategy 1: Partner with New Mexico Society of CPA's and other state stakeholders like Institutes of Higher Education and the Legislative Finance Committee to discuss the policy framework for accounting prerequisites and other barriers to entry.

Strategy 2: Provide outreach to entities on pathways into the accounting industry.

Strategy 3: Continue to pursue wage parity and appropriate reimbursements for government audit and assurance services.

- **Revise the OSA's framework of compliance and quality management.**

Strategy 1: Reassess and re-establish OSA operations through intensive training.

Strategy 2: Gain in-depth understanding of statutory, regulatory, and professional framework for conducting audits.

Strategy 3: Continue to amend and update review guides.

Strategy 4: Prepare and conduct training on the shift from quality control to quality management in conjunction with the new 2024 generally accepted government auditing standards (GAGAS).

Strategy 5: Establish routine cycle of assessment and improvement of OSA Connect.

- **Develop procedures and tools for internal processes and employee development.**

Strategy 1: Assess the needs of the employees by determining priorities for professional development and identify resources needed to meet those needs.

Strategy 2: Update records retention schedules, archiving, and destruction.

Strategy 3: Hold agency wide professional development training in collaboration with State Personnel Office.

- **Develop and implement a recruitment and retention strategy and establish employee wages and benefits that are competitive in the industry.**

Strategy 1: Continue benchmarking OSA wages with the public and private sectors while pursuing appropriate placement of staff through wage equity.

Strategy 2: Leverage applicable results from the State Personnel Office's recent compensation and classification (and other) study to justify higher wages.

Strategy 3: Establish innovative, proactive recruitment strategies to attract the best and brightest.

- **Enhance staff competency by bringing more of the audit function back in-house.**

Strategy 1: Increase the number of audits performed by agency audit staff to enhance expertise and experience.

Strategy 2: Develop audit teams based on expertise and training needs.

Strategy 3: Increase and incentivize CPA attainment in the office.

Strategy 4: Ensure audit staff maintains adequate CPE and other training.

- **Develop a comprehensive outreach strategy to facilitate the mission, vision, goals, and programs of the Office of the State Auditor.**

Strategy 1: Create an outreach plan that enhances OSA accessibility, particularly for rural New Mexico.

Strategy 2: Implement a media strategy that will effectively convey the focal message of our targeted issues.

Strategy 3: Build a social media plan and revise the OSA website.

- **Streamline complaint investigation and case management processes.**

Strategy 1: Finalize roll-out of the new, online case management program.

Strategy 2: Develop standard operating procedure manual and training plan for special investigations.

Strategy 3: Catalog and prioritize any outstanding complaints within the new online case management system.

Strategy 4: Partner with prosecuting authorities and law enforcement to raise awareness of OSA fraud, waste, and abuse examinations to ensure referrals are acted upon.

- **Streamline and revise the conservatorship report review process.**

Strategy 1: Continue to streamline report review checklist for accuracy and completeness.

Strategy 2: Create a working group to develop a checklist of suggested industry and legislative reforms.

Strategy 3: Explore the future of the OSA's role in the conservatorship program to ensure it aligns with core functions of the OSA.

- **Have all small Local Public Bodies (LPB) such as Acequia, Mutual Domestic Water Association, Soil and Water, And Land Grants registered in OSA Connect and in financial compliance.**

Strategy 1: Maintain and further develop a dashboard to give real time data regarding small LPB's.

Strategy 2: Formulate and implement a strategy to register all small LPB's in OSA Connect.

Strategy 3: Institutionalize central procurement of financial compliance assistance for small LPB's to establish more direct and accelerated assistance; and maintain their financial compliance.

Strategy 4: Mainstream and formalize the small LPB program into a recurring, ongoing program that helps these entities in accessing and maintaining financial compliance and capital outlay funds.



Fiscal Year 2026

New Mexico Office of the State Auditor

IT STRATEGIC PLAN

August 29, 2024

Nicholas Martinez

Director of Information Technology

Joseph M. Maestas, PE

New Mexico State Auditor

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EXECUTIVE SUMMARY

I. AGENCY OVERVIEW

A. AGENCY MISSION

The mission of the Office of the State Auditor (OSA) is rooted in the core principle of establishing and maintaining the public's trust in the use of public funds through an office free from external influence and entrusted with the authority to scrutinize the undertakings of state officials and entities. The OSA carries out that mission by thoroughly auditing the government's use of public funds.

State of New Mexico's Financial Watchdog: The Audit Act mandates that we thoroughly audit and examine the financial affairs of every state agency, local public body, and the comprehensive annual financial report for the state in accordance with generally accepted auditing standards and the audit rule issued by the State Auditor.

Chief Steward of Financial Compliance: Provide comprehensive guidance and training to all public entities, particularly local public bodies, to help them become and remain financially compliant, ensuring that the public's money is being spent properly. Ensure that agencies' access to public funding is uninterrupted and continues unabated.

Continuous Improvement & Reform: The OSA will accomplish its vision by ensuring the office is fully staffed and funded, maintains and enhances the statutory and legislative mandate to carry out its mission, and bring more of the audit function back in-house.

Fight Against Fraud, Waste, and Abuse: Continue the OSA's steadfast role in the fight against fraud, waste, and abuse by streamlining the intake process for anonymous complaints, fully examining credible allegations, and issuing actionable referrals to appropriate partners in the prosecution of appropriate accountability in managing public finances. Expand the capacity and certification of staff to be fraud examiners and implement additional screening and management of complaints to ensure the active examination caseload is reduced to levels that can yield more efficient case conclusions with effective referrals.

Protection of Vulnerable Adults: The OSA also has been entrusted with protecting the financial security of vulnerable adults placed under conservatorships by reviewing their annual financial reports for the courts, a statutory duty the office will continue to carry out and improve.

B. AGENCY GOALS

The OSA has developed a set of strategic goals and objectives to help with decision-making and to improve the performance and accountability of the OSA. In conjunction with its budget-related performance targets, the OSA's goals are as follows:

- Help entities improve financial management and internal controls through purpose-driven auditing focused on annual audit accountability.

- Conduct business in a manner that is accessible and responsive to the public, governmental entities, and Independent Public Accountants.
- Provide the public with important statewide financial information pertaining to the use of tax dollars.
- Provide assistance and support to entities to enhance compliance with the Audit Act and encourage the implementation of appropriate corrective action plans.
- Demonstrate professional excellence.
- Set the standard for transparency and accountability in state government.
- Strengthen efforts to combat fraud, waste, and abuse in audited public entities.

C. VISION AND PRIORITIES

- D. The OSA has focused on using technology to streamline the functions in a manner that meets the needs of our constituents. Moving forward, the OSA will focus on continuing to enhance the OSA-Connect portal (<https://www.osa-app.org/>). The OSA's goal is to implement additional functionality of this online portal within the next few years, provided funding is available.

E. AGENCY DESCRIPTION AND ORGANIZATION STRUCTURE

The organization consists of 35 Classified Employees, 6 Exempt Positions for a total of 41 Employees. The OSA has an Administrative Services Division, Conservatorship Review Team, Financial Audit Division, Special Investigations Division, and Compliance and Quality Control Division.

II. IT ENVIRONMENT

1. Major Applications

The OSA has a full Office 365 tenant that contains our Exchange and complete Microsoft suite of tools. All databases on premises run on a Microsoft SQL platform. Databases consist of client data, independent public accounting firm data and audit tracking. OSA-Connect runs on the cloud and is hosted offsite with a SQL 2016 database.

2. Infrastructure

The IT environment includes a Meraki firewall and VPN, along with two HPE SimpliVity servers that host a six-server virtual environment. Additionally, there is a physical Dell server functioning as a domain controller that runs Active Directory, complemented by a secondary virtual domain controller. The virtual servers handle file sharing, print services, and paperless audit software. The Department of Information Technology (DoIT) provides telephone service through Verizon and acts as the internet service provider. System backups are managed using a Barracuda hardware device and cloud storage.

3. Security

The OSA is dedicated to ensuring safety and security through advanced technology. We are committed to continuously reviewing and updating our policies and procedures, incorporating

recommendations from DoIT to maintain best security practices. Enhancing our security technology remains a top priority as we work to implement the highest standards of security across the agency.

The OSA’s IT security framework relies on a Meraki firewall for fabric telemetry, web filtering, and vulnerability management within the on-premises data center environment. This is supported by Trend Micro Apex One Security Agent for all end users. Physical security of the data center is ensured through external monitoring by an alarm company, video surveillance, restricted access via IT personnel badges, and remote monitoring of humidity and temperature. The annual security assessment has been completed, and the disaster recovery plan is scheduled for an update in FY 2025.

4. Agency IT Certified Projects

PROJECT NAME	
Project Description	OSA Website Improvements and Upgrade
Estimated Project Costs	\$50,000.00
Current Funding	
Certified Project Phase	Planning
Estimated Completion	5/1/2025
Strategic Priority	HIGH
PROJECT NAME	
Project Description	Migrate to a new backup solution that offers offsite backup and a comprehensive disaster recovery plan with an offsite data center.
Estimated Project Costs	\$30,000/year
Current Funding	\$2,500.00
Certified Project Phase	Planning
Estimated Completion	8/15/2025
Strategic Priority	HIGH

TABLE II.1: Current Certified IT Projects

5. Workforce

A. Full Time Employees

When fully staffed, the OSA has 41 Full-Time Employees. 35 classified and 6 exempts.

B. IT Professional Services Contractors

Not Applicable

6. Challenges

Without direct IT appropriation, OSA has been adding functions to OSA-Connect when funding becomes available. Replacement cycles on hardware have been challenging at times given the unpredictability of some lifespans. We will continue to experience high levels of challenges over security of applications and development and mitigation strategies are changing constantly. Direct

appropriate will also allow us to migrate to a more robust backup system that would include full disaster recovery.

FY24 KEY ACCOMPLISHMENTS

[Provide a brief narrative as an introductory statement to describe agency FY23 IT accomplishments. In the format below, list the requested information to describe agency key accomplishments.]

A. FY24 STRATEGIC IT ACCOMPLISHMENTS

STRATEGIC PRIORITY 1 – [STRATEGY NAME]	
[STRATEGY STATEMENT – WHAT DOES THE STRATEGY ACCOMPLISH]	
FY24 Strategy 1	Physical server replacement and migration to virtual server infrastructure
Accomplishments	OSA has upgraded its outdated and out-of-warranty servers to a new, more robust and powerful virtual server infrastructure that offers greater scalability.
Outcomes/Metrics	The project was successfully completed months ahead of schedule.
FY24 Strategy 2	Dell Hardware & Laptop Replacement and Upgrade
Accomplishments	Replaced more than 35 outdated computers for all staff.
Outcomes/Metrics	This provided staff with the computing power and speed needed for greater efficiency, while also enhancing the organization's computer security.
FY24 Strategy 3	OSA Connect Enhancements and re-write phase I
Accomplishments	Worked with our vendor to complete a full rewrite of the OSA Connect application, adding enhancements like digital contract signing and tier certifications to streamline the process for our constituents.
Outcomes/Metrics	We have observed a significant reduction in the time agencies and Local Public Bodies take to submit certifications and contracts to our organization.
FY24 Strategy 4	
Accomplishments	
Outcomes/Metrics	

STRATEGIC PRIORITY 2 – [STRATEGY NAME]	
[STRATEGY STATEMENT – WHAT DOES THE STRATEGY ACCOMPLISH]	
FY24 Strategy 1	
Accomplishments	
Outcomes/Metrics	

FY24 Strategy 2	
Accomplishments	
Outcomes/Metrics	
FY24 Strategy 3	
Accomplishments	
Outcomes/Metrics	
FY24 Strategy 4	
Accomplishments	
Outcomes/Metrics	

TABLE III.1: FY24 Strategic IT Accomplishments

B. OTHER KEY IT ACCOMPLISHMENTS – FY24

[Preface this section with a statement that summarizes the content in this table.]

APPLICATION	
Accomplishment	Continued improvements to OSA Connect.
Value or Impact	Options that were key to streamline the process and changes that users requested were implemented and had positive impact overall.
DATA	
Accomplishment	Data Integrity For OSA-Connect and implementation of new server infrastructure.
Value or Impact	The value of data to be verified for data integrity with OSA contract queries/reports has proved to be of great value and has created a mechanism of review this type of data verification in the future. Upgraded servers have given the organization a more robust system with room for growth.
PROCESS IMPROVEMENT	
Accomplishment	Continued improvement with OSA-Connect Application, server infrastructure and computer upgrades for all staff.
Value or Impact	This has improved the quality and efficiency of the audit work.
WORKFORCE	
Accomplishments	Implemented various tools and processes. This included cloud-based applications and tools.
Value or Impact	Increased the workforce efficiency and collaboration abilities.
CUSTOMER SERVICE	

Accomplishments	Enhancements have been made to the OSA website, and the office phone system has been upgraded to operate entirely on mobile phones.
Value or Impact	Increased OSA communication with the public both with incoming information and the dissemination of OSA-related content.
TELEWORK	
Accomplishments	Updated and improved tools and processes related to telework functionality. Upgraded Firewall and VPN Software for increased security.
Value or Impact	Staff have a great ability to accomplish work and goals while teleworking.
SECURITY	
Accomplishments	Worked with DoIT to scan and mitigate vulnerabilities within the OSA network. Implemented computer hardening group policies and access controls.
Value or Impact	Increased security score by over 200 points for all OSA content.

TABLE III.2: Other Key IT Accomplishments – FY24

III. FY26 IT STRATEGIC GOALS AND STRATEGIES

[Include an introductory statement to introduce the following information.]

STRATEGIC PRIORITY 1 – Strategy Name	
Goal Statement	
FY26 Strategy 1	Conduct & manage the oversight of financial audits and AUPs of all governmental entities and effectively consider, approve, and coordinate audit and AUP contracts between IPAs and agencies that are not directly audited by the OSA.
Outcomes/Metrics	We will persist in refining the Agency Contractual Process by leveraging the online tool, OSA Connect, which is scheduled to undergo further enhancements.
FY26 Strategy 2	Enhance and uphold the IPA portal, OSA Connect, in order to advance the automation of submitting necessary documentation for government audits.
Outcomes/Metrics	Starting in FY25, a significant application improvement will be initiated, benefiting both OSA users and other entities utilizing the application. This upgrade encompasses increased functionalities and the incorporation of special audit reports and crucial components of complaint cases via CaseIQ integration.
FY26 Strategy 3	Add analytics, text, and email reminders, and fully upgrade OSA connect.

Outcomes/Metrics	Analytics is something that OSA connect currently lacks; we will add this feature along with text and email alerts for all entities to streamline the audit process for all involved.
FY26 Strategy 4	
Outcomes/Metrics	

STRATEGIC PRIORITY 2 – Strategy Name	
Goal Statement	
FY26 Strategy 1	Development of an upgraded OSA website.
Outcomes/Metrics	OSA website currently needs to be redesigned with new code and features and functions that will allow agencies and constituents to navigate through the website more smoothly and effectively.
FY26 Strategy 2	
Outcomes/Metrics	
FY26 Strategy 3	
Outcomes/Metrics	
FY26 Strategy 4	
Outcomes/Metrics	

STRATEGIC PRIORITY 3 – Strategy Name	
Goal Statement	
FY26 Strategy 1	Perform web presence assessment with accessibility standard WCAG 2.1 AA
Outcomes/Metrics	Determine gap between current state against standard for accessibility standard.
FY26 Strategy 2	

Outcomes/Metrics	
------------------	--

TABLE IV.1. FY26 IT Strategic Goals and Strategies

IV. IT FISCAL AND BUDGET MANAGEMENT

Information Technology (IT) Operating Budget (C1)

(To update this table, please double click on the embedded spreadsheet and add the required information. Before exiting the spreadsheet, please make sure to scroll up. Otherwise, the entries of this table will not be fully previewed.)

Agency Name			Agency Code		
New Mexico Office of the State Auditor			30800		
Base Request Operational Support of IT. Check one of the options below:			Flat Budget	Expansion from previous year	
Yes			x		
Revenue IT Base Budget (dollars in thousands)					
Appropriation Funding Type	FY23 Actual	FY24 Actual	FY25 OpBud	FY26 Request	FY27 Estimate
General Fund	0.0	0.0	0.0	0.0	0.0
Other State Funds	0.0	0.0	0.0	0.0	0.0
Federal Funds	0.0	0.0	0.0	0.0	0.0
Internal Svc Funds/Interagency Transfer	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0
Expenditure Categories (dollars in thousands)					
Category or Account Description	FY23 Actual	FY24 Actual	FY25 OpBud	FY26 Request	FY27 Estimate
Personal Services & Employee Benefits	0.0	0.0	0.0	0.0	0.0
Contractual & Professional Services	32,000.0	38,000.0	38,000.0	40,000.0	40,000.0
IT Other Services	0.0	0.0	10,000.0	80,000.0	25,000.0
Other Financing Uses	0.0	0.0	0.0	0.0	0.0
Total	32,000.0	38,000.0	48,000.0	120,000.0	65,000.0
	Print Name	Phone	Email Address	Date	
Agency Cabinet Secretary/Director (Mandatory)	Joseph M. Maestas	505-257-8691	joseph.maestas@osa.nm.gov	8/29/2024	
Chief information Officer or IT Lead(Mandatory)	Nicholas Martinez	505-469-9408	nick.martinez@osa.nm.gov	8/29/2024	
Chief Finance Officer (Mandatory)	Ricky A. Bejarano	505-709-5973	ricky.bejarano@osa.nm.gov	8/29/2024	

Agency Cabinet Secretary/Director Signature

Chief Information Officer/IT Lead Signature

Chief Financial Officer Signature





V. SPECIAL FUNDING, SUPPLEMENTAL, COMPUTER SYSTEM ENHANCEMENT (C2) FUNDING AND REAUTHORIZATION OF C2 APPROPRIATIONS

- A. [Include narrative describing any special or supplemental funding requested. If none, note the agency has no requests.]
- B. [Include a list of C2 funding request(s) with the name(s) of the proposed projects. Insert a C2 Information Technology Data Processing – Computer Enhancement Fund (CSEF) form for each request as Appendix-A-III and reference Appendix-A-III in this section. If none, note the agency has no requests.]
- C. [Include requested reauthorizations of prior C2 appropriations or note the agency is not requesting reauthorization of prior C2 appropriations.]

REQUEST FOR REAUTHORIZATION OF C2 APPROPRIATIONS

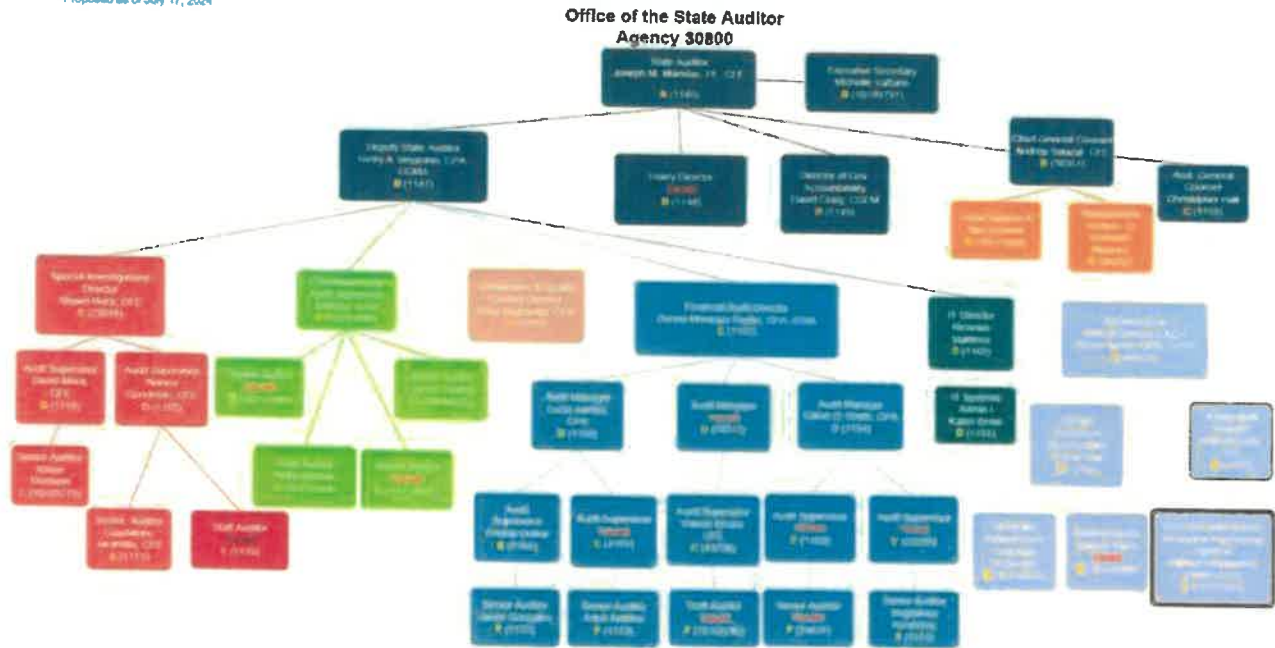
Information Technology Request for Reauthorization of C2 Appropriations			
Agency Name		Agency Code	
Lead Agency Name Listed on Appropriation		Project Name	
Source of Authorization (e.g. Laws 2022, Chapter 54, Section 7 (12) or Grant/Federal Fund #)		Appropriation Amount (in thousands)	Remaining Balance (in thousands)
		0.0	0.0
		0.0	0.0
		0.0	0.0
		0.0	0.0
		0.0	0.0
		0.0	0.0
Total amount appropriated for project life (in thousands)		Will the project be completed within the next fiscal year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Reason for Requesting Reauthorization			

TABLE VI.1: Request for Reauthorization of C2 Appropriations

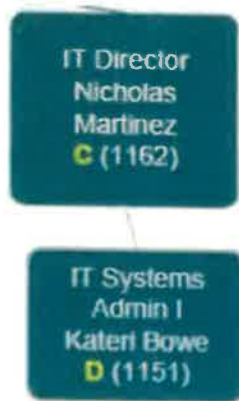
APPENDIX A-I: AGENCY ORGANIZATION CHART

Here is our current organizational chart as it stands prior to the pending changes that have been submitted to the State Personnel Office (SPO).

Proposed as of July 17, 2024



APPENDIX A-II: IT ORGANIZATION CHART



APPENDIX A-III: C2 IT DATA PROCESSING CSEF

APPENDIX A-III: C2 IT Data Processing CSEF

C2: Information Technology Data Processing - Computer Systems Enhancement Fund (CSEF)

Agency Name	Agency Code	Project Name			
New Mexico Office of the State Auditor	30800				
Multi-Agency Project	Participating Agencies	Priority	Project Start Date	Project End Date	
Yes/No					

Revenue Project Cost (dollars in thousands)					
Category or Account Description	FY24 & Prev Actual	FY25 Budget	FY26 Request	FY27 Request Estimate (If any)	Total
General Fund (CSEF)	0.0	0.0	0.0	0.0	0.0
Other State Funds (*specify funds below)	0.0	0.0	0.0	0.0	0.0
Federal Funds	0.0	0.0	0.0	0.0	0.0
Internal Svc Funds/Interagency Transfer	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0
*If Other State Funds, Specify Funding Source/Fund Name					

Expenditure Categories (dollars in thousands)					
	FY24 & Prev Actual	FY25 Budget	FY26 Request	FY27 Estimate	Total
Personal Services & Employee Benefits	0.0	0.0	0.0	0.0	0.0
Professional Services	0.0	0.0	0.0	0.0	0.0
Travel/Lodging	0.0	0.0	0.0	0.0	0.0
IT Hardware	0.0	0.0	0.0	0.0	0.0
IT Software	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

	Print Name	Phone	Email Address	Date
Agency Cabinet Secretary/ Director (Mandatory)				
Chief information Officer or IT Lead(Mandatory)				

Agency Cabinet Secretary/Director Signature

Chief Information Officer/IT Lead Signature

Budget Director Signature

Joseph M. Maister

**FY26 APPROPRIATION REQUEST
FORM E-6B LEASED PASSENGER-RELATED VEHICLES**

Account code 542800

LEASED VEHICLE INFORMATION @ 7/1/24

Agency Name: NM Office of the State Auditor
 Program Name: State Auditor

Business Unit: 30800
 Program Code: P628

Item No.	LONG TERM LEASES ONLY						Lease Type Operational (O) or Standard (S)	Long Term Only			SHORT TERM ONLY			Put (x) if Fed \$
	Year	Make/Model	Vehicle Type	A** R C	License Plate Number	Mileage As of 7/1/23		A	B	A x B = C	D	E	D x E = F	
								FY25 Monthly Rate S= Rate Schedule	Number of months to lease	Total cost Rate FY24	Daily Rate Based On Vehicle Type	No. of Days	Total Lease Rate	
1	2024	Nissan Rogue		C	010435SG	377	Standard (S)	597	12	7,164.0			-	
2	2021	Nissan Altima		C	008670SG	7,985	Standard (S)	490	12	5,880.0			-	
3													-	
4													-	
5													-	
6													-	
7													-	
8													-	
9													-	
10													-	
11													-	
12													-	
13													-	
14													-	
15													-	
16													-	
17													-	
18													-	
19													-	
								TOTAL LONG TERM:		13,044.0	TOTAL SHORT TERM:		-	

Operational(O) rate for FY24 will be

** Code A = additional leased vehicle request C = vehicle currently leased R = request to replace previously purchased vehicle