

**STATE OF NEW MEXICO
FUND #20040 HOUSE OF REPRESENTATIVES**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JUNE 30, 2011



KARDAS • ABEYTA • WEINER P.C.
Certified Public Accountants

STATE OF NEW MEXICO
FUND #20040 HOUSE OF REPRESENTATIVES
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June 30, 2011

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June 30, 2011

FIFTIETH LEGISLATURE, FIRST SESSION

Ben Lujan	Speaker Of The House
W. Ken Martinez	Majority Floor Leader
Thomas C. Taylor	Minority Floor Leader
Sheryl Williams Stapleton	Majority Whip
Donald E. Bratton	Minority Whip
Stephen R. Arias	House Chief Clerk

HOUSE PRINTING & SUPPLIES COMMITTEE

Luciano "Lucky" Varela	Chair
Rhonda S. King	Vice-Chair
Alonzo Baldonado	Member
Donald E. Bratton	Member
Anna M. Crook	Member
Brian F. Egolf	Member
Jim W. Hall	Member
Dianne Miller Hamilton	Member
Tim D. Lewis	Member
W. Ken Martinez	Member
Rick Miera	Member
Danice Picraux	Member
Sheryl Williams Stapleton	Member
Thomas C. Taylor	Member
Jim R. Trujillo	Member
Richard D. Vigil	Member
James P. White	Member

LEGISLATIVE COUNCIL SERVICE

Raul Burciaga	Director
Kathy Pacheco-Dofflemeyer	Assistant Director For Administration



INDEPENDENT AUDITORS' REPORT

State of New Mexico,
Fund #20040 House of Representatives
Hector H. Balderas, New Mexico State Auditor

We have audited the accompanying financial statements of the State of New Mexico, Fund #20040 House of Representatives, as of and for the year ended June 30, 2011, as listed in the table of contents. These financial statements are the responsibility of the State of New Mexico, Fund #20040 House of Representatives' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note A, the financial statements of State of New Mexico, Fund #20040 House of Representatives, are intended to present the financial position, and the changes in financial position of the State of New Mexico, Fund #20040 House of Representatives. They do not purport to, and do not, present fairly the financial position of the State of New Mexico as of June 30, 2011, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the State of New Mexico, Fund #20040 House of Representatives, as of June 30, 2011, and the changes in financial position thereof and the budgetary comparisons for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2011, on our consideration of the State of New Mexico, Fund #20040 House of Representatives' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Kardas, Abeyta & Weiner, P.C.

Santa Fe, New Mexico
December 8, 2011

STATE OF NEW MEXICO
FUND #20040 HOUSE OF REPRESENTATIVES
Statement of Net Assets

June 30, 2011

Assets:

Investment in the State General Fund Investment Pool, Note B	\$	396,691
Capital assets, net of accumulated depreciation, Note C		-
		<u>396,691</u>

Liabilities:

Accounts payable		-
Due to other state agencies, Note D		396,691
		<u>396,691</u>

Net Assets:

Unrestricted	\$	<u><u>-</u></u>
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The Accompanying Notes are an Integral Part of These Financial Statements.

STATE OF NEW MEXICO
FUND #20040 HOUSE OF REPRESENTATIVES
Statement of Activities

For The Year Ended June 30, 2011

Expenses:

Personal services/employee benefits	\$	2,053,933
Contractual services		14,211
Other		1,139,245
		<u>3,207,389</u>

General Revenues:

State general fund appropriations, Note E		3,604,000
Transfers:		
Transfers in, Note F		80
Transfers out, Note F		(396,691)
		<u>3,207,389</u>

Change in Net Assets

-

Net Assets:

Beginning of year		-
End of year	\$	<u><u>-</u></u>

STATE OF NEW MEXICO
FUND #20040 HOUSE OF REPRESENTATIVES
Balance Sheet - Governmental Funds

June 30, 2011

Assets:

Investment in State General Fund Investment Pool, Note B	\$	396,691
Other receivables		-

Total Assets

	\$	<u>396,691</u>
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Liabilities:

Accounts payable	\$	-
Due to other state agencies, Note D		396,691

		<u>396,691</u>
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Fund Balance:

Unassigned		-
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Total Liabilities and Fund Balance

	\$	<u>396,691</u>
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Amounts reported for governmental activities in Statement of Net Assets are different because:

Fund Balance - Governmental Funds	\$	-
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There are no reconciling items between the governmental funds balance sheet and the statement of net assets.

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Net Assets of Governmental Activities	\$	<u>-</u>
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STATE OF NEW MEXICO
FUND #20040 HOUSE OF REPRESENTATIVES

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds

For The Year Ended June 30, 2011

Current Expenditures:

Personal services/employee benefits	\$	2,053,933
Contractual services		14,211
Other		1,139,245
		<u>3,207,389</u>

Other Financing Sources (Uses):

State general fund appropriations, Note E		3,604,000
Transfers:		
Transfers in, Note F		80
Transfers out, Note F		(396,691)
		<u>3,207,389</u>

Net Change in Fund Balance

-

Fund Balance:

Beginning of year		-
End of year	\$	<u><u>-</u></u>

The Accompanying Notes are an Integral Part of These Financial Statements.

**STATE OF NEW MEXICO
FUND #20040 HOUSE OF REPRESENTATIVES**

**Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance to
Statement of Activities**

For The Year Ended June 30, 2011

**Amounts reported for governmental activities in the Statement of Net
Assets are different because:**

Net Change in Fund Balance - Total Governmental Funds \$ -

There are no reconciling items between the net change in fund balance and
change in net assets. _____ -

Change in Net Assets - Governmental Activities \$ -

STATE OF NEW MEXICO
 FUND #20040 HOUSE OF REPRESENTATIVES
 Statement of Revenues and Expenditures - Budgeted and Actual (GAAP Basis)

For The Year Ended June 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final	(Budget Basis)	Final Budget
				Favorable
				(Unfavorable)
State General Fund Appropriations:				
50th Legislature, 1st Session				
Laws 2011				
Chapter 1, Section 1.B (2)	\$ 642,600	\$ 642,600	\$ 642,600	\$ -
Chapter 1, Section 1.B (4)	9,600	9,600	9,600	-
Chapter 1, Section 1.B (6)	2,311,767	2,311,767	2,311,767	-
Chapter 1, Section 1.B (8)	640,033	640,033	640,033	-
	<u>\$ 3,604,000</u>	<u>\$ 3,604,000</u>	<u>\$ 3,604,000</u>	<u>\$ -</u>
50th Legislature, 1st Session				
Expenditures:				
Personal services, employee benefits	\$ 2,311,767	\$ 2,311,767	\$ 2,053,933	\$ 257,834
Contractual services and other	1,292,233	1,292,233	1,153,456	138,777
	<u>\$ 3,604,000</u>	<u>\$ 3,604,000</u>	<u>\$ 3,207,389</u>	<u>\$ 396,611</u>

NOTE A - SUMMARY OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the State of New Mexico, Fiftieth Legislature, First Session has been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial statements for the period ended June 30, 2011 represent activity in Fund #20040 from July 1, 2010 to June 30, 2011. The more

1. Basic Financial Statements - Government-Wide Statements

Fund #20040's basic financial statements include both government-wide and fund financial statements. Both the government-wide and fund financial statements categorize primary activities as governmental. Fund #20040 is classified as governmental activity.

The government-wide Statement of Net Assets is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long term debt and obligations. The Fund's net assets are reported as unrestricted net assets.

The government-wide Statement of Activities reports the cost of the Fund #20040's function. The function is supported by general government revenues (intergovernmental revenues). The government-wide focus is on the change in net assets resulting from activities for the period July 1, 2010 to June 30, 2011.

2. Basic Financial Statements - Fund Financial Statements

The financial transactions of Fund #20040 are reported in one individual fund in the financial statements. The operations of the Fund #20040 are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Government resources are allocated to and accounted for in this individual fund based on the appropriate state statutes and the purposes for which they are spent and the means by which spending activities are controlled. The following fund type is utilized by Fund #

Governmental Funds

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

General Fund - Fund #20040 is used to administer and account for activity of the House during the regular and special session. Money in the Fund may be expended for the House of Representatives per diem and mileage, employee salaries, and other expenses.

NOTE A - SUMMARY OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Basis of Accounting

Basis of accounting refers to the point at which revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied. This governmental Fund #20040 follows FASB statements and interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting

Accrual

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

4. Investment in the State General Fund Investment Pool

The State of New Mexico, Office of the State Treasurer's scope of authority for type of investments which may be made with state funds is statutorily defined and governed by the State Treasurer's Investment Policy approved by the State Board of Finance.

5. Capital Assets

Capital assets are recorded as expenditures in the governmental funds and capitalized at cost in the Statement of Activities. The valuation basis for capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: furniture and equipment, 10-12 years. During the 2005 Regular Legislative Session, HB 1074 amended Section 12-6-10 NMSA 1978, changing the capitalization threshold for moveable chattel and equipment from the item costing more than \$1,000 to items costing more than \$5,000 effective June 17, 2005.

6. Nature and Purposes of Reservations and Designations of Fund Balance

Government-wide net assets are divided into two components:

- Restricted net assets - consists of net assets that are restricted by state enabling legislation.
 - Unrestricted net assets - all other assets are reported in this category.
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NOTE A - SUMMARY OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Nature and Purposes of Reservations and Designations of Fund Balance (Continued)

When an expense is incurred that can be paid using either restricted resources or unrestricted resources, the Fund's policy is to first apply the expense towards restricted, and then toward unrestricted resources.

Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Types Definition*, was implemented by the Council Service for the year ending June 30, 2011. Statement No. 54 replaces an old fund balance terminology ("Reserved", "Unreserved", "Designated", and "Undesignated") with new financial reporting categories for fund balances of governmental funds.

Governmental fund balances are divided into five classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in that fund can be spent.

Non-spendable is the most limited amounts and are legally or contractually required to stay intact.

The spendable fund categories can be depicted as follows:

Restricted are amounts that are so due to enabling legislation, constitutional provisions, externally imposed by grantors, contributors, laws or regulations of other governments, or by creditors, such as through debt covenants.

Committed are amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and removal of the constraint would require a formal action by the same authority.

Assigned consists of amounts that are intended to be used for a specific purpose established by the government's highest level of decision-making authority, or their designated body or official. The purpose of the assignment must be narrower than the general fund, assigned fund balance represents the residual amount in the fund balance.

Unassigned represents the residual amount after all classifications have been considered for the government's general fund, and could report a surplus or a deficit.

NOTE B - INVESTMENT IN THE STATE GENERAL FUND INVESTMENT POOL

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Fund does not have an investment policy that limits investment interest rate risk. Management estimates that the State General Fund Investment Pool is represented at a value which approximates fair value. For additional disclosure information regarding the investment in State Treasurer's SGFIP, the reader should see the separate audit report for the State Treasurer's Office for the fiscal year ended June 30, 2011, review the State Treasurer's Investment Policy at <http://www.stonm.org/Investments/InvestmentPolicy>, and review Sections 2.60.4.1 through 2.60.4.15 of the New Mexico Administrative Code, regarding Investment of Deposits of Public Funds Depository Bank Requirements, Collateral Level Requirements, and Custodial Bank Requirements.

SHARE BU 13101, Fund #20040, House \$ 396,691

NOTE C - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2011:

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Furniture and equipment	\$ 36,774	\$ -	\$ -	\$ 36,774
Accumulated depreciation	<u>(36,774)</u>	<u>-</u>	<u>-</u>	<u>(36,774)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Depreciation expense was charged to governmental activities as follows:

General government \$ -

NOTE D - DUE TO OTHER STATE AGENCIES (LEGISLATIVE CASH BALANCE)

At the end of either the Regular or Special Legislative Session, any remaining cash balance in Fund #20040 reverts to the Legislature's cash balance in Fund #13300 and the stale dated warrants returned during the fiscal year. The following balance is due at June 30, 2011:

Due from BU 13102, Fund #20040 to BU 13100, Fund #13300 \$ 396,691

NOTE E - STATE GENERAL FUND APPROPRIATIONS

State General Fund Appropriations consist of the following:

50th Legislature, 1st Session, Laws 2011, Chapter 1, Section 1,B (2)	\$	642,600
50th Legislature, 1st Session, Laws 2011, Chapter 1, Section 1,B (4)		9,600
50th Legislature, 1st Session, Laws 2011, Chapter 1, Section 1,B (6)		2,311,767
50th Legislature, 1st Session, Laws 2011, Chapter 1, Section 1,B (8)		640,033
	\$	<u>3,604,000</u>

NOTE F - TRANSFERS

Transfers in: (2006-2008 Stale Dated warrants) \$ 80

Transfers out:

At the end of the Regular or Special Legislative Session, any remaining cash balance in Fund #20040 reverts to the Legislature's cash balance in Fund #13300 and the stale dated warrants. The following amount is recorded as a transfer out in the Statement of Activities and Statement of Revenues, Expenditures and Changes in Fund Balance.

Transfer from BU 13102, Fund #20040 to BU 13100, Fund #13300 \$ 396,691

NOTE G - RISK MANAGEMENT

The Legislature is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Fund carried insurance (Workers Compensation, Unemployment Compensation, Employee Liability, and Transpirations Property) with the State of New Mexico Risk Management Division (RMD) of the General Services Department.

NOTE H - MANAGEMENT'S DISCUSSION AND ANALYSIS EXPLANATION

Management's discussion and analysis, while required to be presented to supplement the basic financial statements, are generally outside the purview of the legislature's management staff. The legislative body is the sole entity responsible for preparing a budget based on revenue estimates, state needs and statutory and constitutional requirements. Once appropriated, management staff is responsible for ensuring that expenditures are in compliance with state law.



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

State of New Mexico,
Fund #20040 House of Representatives
Hector H. Balderas, New Mexico State Auditor

We have audited the financial statements of the State of New Mexico, Fund #20040 House of Representatives, as of and for the year ended June 30, 2011, and have issued our report thereon dated December 8, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Fund's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Fund's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

We also noted certain other matters that are required to be reported pursuant to *Government Auditing Standards* paragraphs 5.14 and 5.16, and pursuant to Section 12-6-5, NMSA 1978, which are described in the accompanying schedule of findings and responses as findings 07-1 and 11-1.

The Fund's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the Fund's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, others within the entity, the State Auditor, the New Mexico Legislature, and applicable federal grantors, and is not intended to be and should not be used by anyone other than these specified parties.

Kardas, Abeyta & Weiner, P.C.

Santa Fe, New Mexico
December 8, 2011

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal Control Over Financial Reporting:

Material weakness(es) identified? No

Significant deficiencies identified not considered to be material weakness(es)? No

STATE OF NEW MEXICO
FUND #20040 HOUSE OF REPRESENTATIVES
Schedule of Findings and Responses
For The Year Ended June 30, 2011

Status of Prior Year Audit Findings

Current Status

07-1 Payroll Documentation

Repeated and updated



Section II - Financial Statement Findings (Current Year)

None

Section III - Other Matters as Required by New Mexico State Statute 12-6-5, NMSA 1978

07-1 (Other) Payroll Documentation

Condition:

During our testwork of 25 employee payroll transactions, we noted the following:

One instance when an employer did not fully complete Federal Form I-9.

One instance when an employee did not sign his time card.

One instance where employee did not sign for receipt of check and there was no documentation of mailing the check.

Criteria:

The House is required to follow the policies and procedures established by The Immigration Reform and Control Act of 1986, Pub L. 99-603, which includes completing Federal Form I-9 correctly.

To reduce the risk of a paying an employee for hours in excess of those actually worked, the House requires an employee to sign a time card.

House policy has a control measure to monitor the check distribution process which requires employees to sign for receipt of a payroll check or in lieu of picking up the check, payroll staff must document the check as being mailed.

Cause:

Payroll staff failed to follow established payroll file completeness and accuracy procedures, which require completing Federal Form I-9 correctly, ensuring all timecards are signed, and documenting receipt of or mailing of employee's paycheck.

Effect:

The Federal Department of Homeland Security, Immigration and Customs Enforcement Agency may access penalties or other disciplinary action.

Without an employee signature on the time card, the House does not have employee acknowledgement of hours worked.

No record of receipt or proper tracking of employee's payroll check.

07-1 (Other) Payroll Documentation (Continued)

Recommendations:

The House should follow established payroll file completeness and accuracy procedures.

Agency Response:

The House will ensure that its existing internal control procedures are followed.

11-1 (Other) Overpayment of Vendor Invoice

Condition:

During our test work of 28 vouchers, we noted the following:

One instance where sales tax was paid on a purchase of tangible personal property.

Criteria:

In accordance with state statutes, Section 7-9-54 NMSA 1978, sales of tangible personal property to LCS Legislature House are specifically exempted from the gross receipts tax.

Cause:

Procurement staff failed to follow established invoice completeness, accuracy, and approval procedures.

Effect:

An invoice for tangible personal property was overpaid by \$1.27 of gross receipts tax.

Recommendations:

The House should follow established vendor invoice completeness and accuracy procedures, which require the entire vendor invoice be checked for mathematical accuracy, including gross receipts tax.

Agency Response:

The House will ensure that its existing internal control procedures are followed.

Section IV - Exit Conference

An exit conference was held on December 6, 2011, to discuss the audit report and current and prior year auditor's comments. The parties agreed to the factual accuracy of the comments contained herein. In attendance were the following individuals:

Representing the State of New Mexico, Fund #20040 House of Representatives

Representative Ben Lujan, Speaker of the House, Legislative Council Co-Chairman
Stephen Arias, House Chief Clerk
Raul Burciaga, Director, Legislative Council Service
Kathy Pacheco-Dofflemeyer, Assistant Director for Administration, Legislative Council Service

Representing Kardas, Abeyta & Weiner, P.C.

Sean S. Weiner, Principal
Jeremy Hamlin, Manager
