

**STATE OF NEW MEXICO  
FORTY-EIGHTH LEGISLATURE, FIRST SESSION  
FUND #20030 SENATE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
JUNE 30, 2007**

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June 30, 2007

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**FORTY-EIGHTH LEGISLATURE, FIRST SESSION**

Ben D. Altamirano	President Pro-Tempore
Michael S. Sanchez	Majority Floor Leader
Stuart Ingle	Minority Floor Leader
Mary Jane M. Garcia	Majority Whip
Leonard Lee Rawson	Minority Whip
Margaret Larragoite	Senate Chief Clerk

**COMMITTEES' COMMITTEE - 2007**

Ben D. Altamirano	Chair
Michael S. Sanchez	Vice-Chair
Carlos R. Cisneros	Member
Mary Jane M. Garcia	Member
Stuart Ingle	Member
Timothy Z. Jennings	Member
Cynthia Nava	Member
William H. Payne	Member
Leonard Lee Rawson	Member
Shannon Robinson	Member
John Arthur Smith	Member

**LEGISLATIVE COUNCIL SERVICE**

Paula Tackett	Director
Kathy Pacheco-Dofflemeyer	Assistant Director For Administration

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## INDEPENDENT AUDITORS' REPORT

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State of New Mexico,  
Forty-Eighth Legislature, First Session  
Fund #20030 Senate  
Hector H. Balderas, New Mexico State Auditor

We have audited the accompanying financial statements of the State of New Mexico, Forty-Eighth Legislature, First Session, Fund #20030 Senate, as of and for the year ended June 30, 2007, as listed in the table of contents. These financial statements are the responsibility of the State of New Mexico Senate's management. Our responsibility is to express opinions 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. 1., the financial statements of State of New Mexico, Forty-Eighth Legislature, First Session, Fund #20030 Senate, are intended to present the financial position, and the changes in financial position of the State of New Mexico, Forty-Eighth Legislature, First Session, Fund #20030 Senate. They do not purport to, and do not, present fairly the financial position of the State of New Mexico as of June 30, 2007, 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, Forty-Eighth Legislature, First Session, Fund #20030 Senate, as of June 30, 2007, 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 November 14, 2008, on our consideration of the State of New Mexico, Forty-Eighth Legislature, First Session, Fund #20030 Senate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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.

The State of New Mexico, Forty-Eighth Legislature, First Session, Fund #20030 Senate, has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

*Kardas, Abayta & Werner, P.C.*

Santa Fe, New Mexico  
November 14, 2008

STATE OF NEW MEXICO  
FORTY-EIGHTH LEGISLATURE, FIRST SESSION  
FUND #20030 SENATE  
Statement of Net Assets

June 30, 2007

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	<u>Statement of Net Assets</u>
<b>Assets:</b>	
Investment in the State General Fund Investment Pool, Note B	\$ 553,707
Capital assets, net of accumulated depreciation, Note C	-
Due from other state agency, Note D	199
Other receivable	35
	<u>553,941</u>
<b>Liabilities:</b>	
Accrued liabilities	5,027
Due to other state agency, Note E	548,914
	<u>553,941</u>
<b>Net Assets:</b>	
Unrestricted	<u>\$ -</u>

STATE OF NEW MEXICO  
FORTY-EIGHTH LEGISLATURE, FIRST SESSION  
FUND #20030 SENATE  
Statement of Activities

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**For The Year Ended June 30, 2007**

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	<u>Statement of Activities</u>
<b>Expenses / Transfers:</b>	
Personal services/employee benefits	\$ 2,092,002
Contractual services	48,632
Other	841,009
	<u>2,981,643</u>
 <b>General Revenues/Transfers:</b>	
Appropriation - Laws 2007, Chapter 1	3,443,400
Transfers:	
Transfer out, Note F	(461,757)
	<u>2,981,643</u>
 <b>Change in Net Assets</b>	 <u>-</u>
 <b>Net Assets:</b>	
Beginning of year	-
End of year	<u>\$ -</u>

STATE OF NEW MEXICO  
FORTY-EIGHTH LEGISLATURE, FIRST SESSION  
FUND #20030 SENATE  
Balance Sheet - Governmental Funds

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June 30, 2007

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**Assets:**

Investment in the State General Fund Investment Pool, Note B	\$ 553,707
Due from other state agency, Note D	199
Other receivable	35
	<hr/>

**Total Assets**

\$ 553,941

**Liabilities:**

Accrued liabilities	\$ 5,027
Due to other state agency, Note E	548,914
	<hr/>
	553,941
	<hr/>

**Fund Balance:**

Unreserved	<hr/>
	-

**Total Liabilities and Fund Balance**

\$ 553,941

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

<b>Fund Balance - Governmental Funds</b>	\$ -
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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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<b>Net Assets of Governmental Activities</b>	<hr/>
	\$ -
	<hr/>



STATE OF NEW MEXICO  
FORTY-EIGHTH LEGISLATURE, FIRST SESSION  
FUND #20030 SENATE

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

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For The Year Ended June 30, 2007

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**Expenditures:**

Personal services/employee benefits	\$ 2,092,002
Contractual services	48,632
Other	841,009
	<u>2,981,643</u>

**Other Financing Sources (Uses):**

Appropriation - Laws 2007, Chapter 1	3,443,400
Transfers:	
Transfer out, Note F	(461,757)
	<u>2,981,643</u>

**Net Change in Fund Balance**

-

**Fund Balance:**

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

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

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For The Year Ended June 30, 2007

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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  
 FORTY-EIGHTH LEGISLATURE, FIRST SESSION  
 FUND #20030 SENATE

Statement of Revenues and Expenditures - Budgeted and Actual (GAAP Basis)

For Year Ended June 30, 2007

	Budgeted Amounts		Actual (Budget Basis)	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Appropriation - 2007	\$ 3,443,400	\$ 3,443,400	\$ 3,443,400	\$ -
	<u>\$ 3,443,400</u>	<u>\$ 3,443,400</u>	<u>\$ 3,443,400</u>	<u>\$ -</u>
<b>Expenditures:</b>				
Personal service/ benefits	\$ 2,506,682	\$ 2,506,682	\$ 2,092,002	\$ 414,680
Other	936,718	936,718	889,641	47,077
	<u>\$ 3,443,400</u>	<u>\$ 3,443,400</u>	<u>\$ 2,981,643</u>	<u>\$ 461,757</u>

The Accompanying Notes Are An Integral Part of These Financial Statements

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## **NOTE A - SUMMARY OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

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The financial statements of the State of New Mexico, Forty-Eighth Legislature, First Session, Fund #20030 Senate have 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, 2007 represent activity of Fund #20030 from July 1, 2006 to June 30, 2007. The more significant accounting policies of the Fund are described below:

### **1. Basic Financial Statements - Government-Wide Statements**

Fund #20030'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 #20030 is classified as a governmental activity.

In the government-wide Statement of Net Assets, the governmental column 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 gross cost of Fund #20030's function. The function is supported by general government revenues (intergovernmental revenues). This government-wide focus is on the change in net assets resulting from activities for the period July 1, 2006 to June 30, 2007.

### **2. Basic Financial Statements - Fund Financial Statements**

The financial transactions of Fund #20030 are reported in the individual fund financial statement. The operations of the Fund #20030 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 individual funds based on the appropriate state statutes and the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund type is utilized by Fund #20030:

#### *Governmental Funds*

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

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

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General Fund - Fund #20030 is used to administer and account for the activity of the Senate during the regular and special legislative sessions. Money in the Fund may be expended by Fund #20030 for per diem and mileage of its members, salaries of employees, and other expenses necessary for the Senate to operate during the regular and special legislative sessions.

**3. Basis of Accounting**

Basis of accounting refers to the point at which revenues or 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. The governmental funds of Fund #20030 follow FASB statements and interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

*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 the types 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.

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

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 movable chattel and equipment from items costing more than \$1,000 to items costing more than \$5,000 effective June 17, 2005.

**6. Nature and Purpose of Reservations and Designations of Fund Balances**

The governmental fund financial statements report unreserved funds. These funds are part of the Legislature's cash balances.

**7. Budgetary Procedures and Accounting**

Fund #20030 is an activity appropriated by law and is budgeted based on generally accepted accounting principles using the modified accrual method. The appropriations do not revert to the State of New Mexico General fund pursuant to the Laws of 2006 and 2007.

**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. Information on the State Treasurer General Fund Investment Pool may be obtained by reading a copy of the State of New Mexico, Office of the State Treasurer audited financial statements for the year ended June 30, 2007.

SHARE Fund # 20030, Senate \$ 553,707

**NOTE C - CAPITAL ASSETS**

The following is a summary of changes in capital assets for the year ended June 30, 2007:

	Balance June 30, 2006	Additions	Deletions	Balance June 30, 2007
Furniture and Equipment	\$ 30,645	\$ -	\$ -	\$ 30,645
Accumulated Depreciation	(30,645)	-	-	(30,645)
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTE C - CAPITAL ASSETS**

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Depreciation expense was charged to governmental activities as follows:

General government	<u>\$</u> <u>-</u>
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**NOTE D - DUE FROM OTHER STATE AGENCY**

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Due from BU #11200, Fund #13000 to BU #13101, Fund #20030	<u>\$</u> <u>199</u>
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**NOTE E - DUE TO OTHER STATE AGENCY**

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Due from BU #13101, Fund #20030 to BU #13100, Fund #13300	<u>\$</u> <u>548,914</u>
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**NOTE F - TRANSFERS**

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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. The following amount is recorded as a transfer out on the statement of activities and statement of revenues, expenditures, and changes in fund balance.

Transfer from BU #13101, Fund #20030 to BU #13100, Fund #13300	<u>\$</u> <u>461,757</u>
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**NOTE G - RISK MANAGEMENT**

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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 agency carries insurance (Workers Compensation, Unemployment Compensation, Employee Liability, and Transportation Property) with the State of New Mexico Risk Management Division (RMD) of the General Services Department.

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**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**

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State of New Mexico,  
Forty-Eighth Legislature, First Session  
Fund #20030 Senate  
Hector H. Balderas, New Mexico State Auditor

We have audited the financial statements of the State of New Mexico, Forty-Eighth Legislature, First Session, Fund #20030 Senate, as of and for the year ended June 30, 2007, and have issued our report thereon dated November 14, 2008. 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 agency'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 agency's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the agency's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.



A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the agency's internal control. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting. See 07-1.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the agency's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the agency'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 noted certain matters that are required to be reported under *Government Auditing Standards January 2007 Revision* Paragraphs 5.14 and 5.16, and Section 12-6-5, NMSA 1978, which are described in the accompanying schedule of findings and responses as finding 07-2 and 07-3.

The agency's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the agency'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 agency, 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.

*Kandas, Abeyta & Werner, P.C.*

Santa Fe, New Mexico

November 14, 2008

**Section I - Summary of Auditors' Results**

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**Financial Statements**

Type of auditors' report issued: Unqualified

**Internal control over financial reporting:**

Material weakness(es) identified? No

Significant deficiencies identified that are not considered to be material weakness(es)? Yes

Finding 07-01

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**Section II - Financial Statement Findings (Prior Year)**

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This is the first year that State of New Mexico Forty-Eight Legislature, First Session Fund #20030 Senate has been audited. There are no prior year audit findings.

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## **Section II - Financial Statement Findings (Current Year)**

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### **07-1) Internal Control Over Cash Disbursements**

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***Condition:***

During our testwork of 30 vouchers we noted the following:

There were one instance that a voucher was not signed by both the Senate Pro-tempore and the Senate Chief Clerk.

***Criteria:***

The Senate's internal control policy requires both the Senate Pro-Tempore and the Senate Chief Clerk to sign a voucher.

***Cause:***

Even though internal control procedures exist, the vouchers were inadvertently not signed by both the Senate Pro-Tempore and the Senate Chief Clerk.

***Effect:***

The Senate may have paid for items not received or overpaid for items actually received.

***Recommendations:***

The Senate should follow established purchasing procedures requiring the Senate Pro-Tempore and the Senate Chief Clerk to sign a voucher.

***Response:***

The Senate will ensure that all vouchers are signed by the Senate Pro-Tempore and the Senate Chief Clerk

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

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**07-2) Payroll Documentation**

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***Condition:***

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

- Eight instances of Federal Form I-9 filled out incorrectly.
- Five instances of hours on timecard not matching hours on paycheck.

***Criteria:***

Federal regulations require Federal Form I-9 be completed for all employees, and federal withholding tax be at an amount as determined by allowances claimed on a W-4.

Five employee was paid for an amount of hours different from the supporting timecard.

***Cause:***

Even though established payroll file completeness and accuracy procedures exist, payroll staff inadvertently overlooked the missing or incorrect information.

***Effect:***

Two employees were allowed to work without a signed Code of Conduct form.

Potential penalties or other disciplinary action from the Federal Department of Homeland Security, Immigration and Customs Enforcement Agency.

One employee federal withholding tax was not correctly deducted.

***Recommendations:***

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

***Response:***

The Agency will ensure that its existing internal control procedures are followed by providing a second review of payroll files.

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### 07-3) Late Audit Report

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**Condition:**

The audit report was not submitted to the New Mexico Office of the State Auditor by the deadline of December 15, 2007.

**Criteria:**

Section 2.2.2.9 A(1) (f) of the NMAC Audit Rule 2007 requires that all audit reports be submitted to the New Mexico Office of the State Auditor by December 15, 2007.

**Cause:**

The agency reconciles its internal records with the newly implemented SHARE accounting system. In doing so, the agency noted numerous unidentified transactions posted to its books. The agency notified the Department of Finance and Administration (DFA) and learned the SHARE system does not have a control to prevent other agencies from inadvertently posting transactions in its general ledger. DFA assisted with correcting the unidentified transactions posted by other state agencies. DFA assisted with correcting the unidentified transactions posted by other state agencies, but this process extended well beyond the December 15, 2007 deadline.

In addition, the numerous automated payroll postings throughout the year were not correct. The Agency was satisfied with DFA adjustments in April 2008, and proceeded to provide its books to its external auditors for final completion.

**Effect:**

Section 2.2.2. 10 (l) (4) of the NMAC Audit Rule 2007 states that an audit finding is required to be issued for failure to file the audit report by the due date set in 2.2.2.9 A (1) (f).

**Recommendations:**

This agency should continue to communicate with DFA for timely corrections of SHARE entries posted by other state agencies.

**Response:**

The Agency will file timely in 2008.

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**Disclosure required by 2.2.2.8 J (4) NMAC - Financial Statement Presentation**

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In accordance with 2.2.2.8 J (4) NMAC, the State of New Mexico, Office of the State Auditor requires that the Council Service disclose that these financial statements were prepared by its auditors, Kardas, Abeyta & Weiner, PC, with the assistance of the Council Service staff.

**Section IV - Exit Conference**

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An exit conference was held on December 10, 2008 with the following in attendance:

Senator Timothy Z. Jennings, President Pro-Tempore

Lenore Naranjo, Senate Chief Clerk

Angie Garcia, Senate Financial Officer

Kathy Pacheco-Dofflemeyer, Assistant Director for Administration, Legislative Council Service

Sean Weiner, Kardas, Abeyta & Weiner, P.C.

Scott Peck, Kardas, Abeyta & Weiner, P.C.

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