



State of New Mexico Office of the State Auditor

CONSTITUENT SERVICES
(505) 476-3821

Via Email

April 6, 2020

Sierra Vista Mutual Domestic Association
James Malone, Board Member
jsmalone59@gmail.com

SAO Ref. No. 3648

Re: Authorization to Release FY2012 Sierra Vista Mutual Domestic Association Agreed-Upon Procedures Report

The Office of the State Auditor (OSA) received the Agreed-Upon Procedures (AUP) report for your agency on . The OSA has completed the review of the report required by Section 12-6-14(B) NMSA 1978 and 2.2.2.16(I) NMAC. This letter is your authorization to make the final payment to the Independent Public Accountant (IPA) who contracted to perform the AUP. In accordance with the AUP contract, the IPA is required to deliver to the agency the number of copies of the report specified in the contract.

Pursuant to Section 12-6-5 NMSA 1978, the AUP report does not become a public record until five days after the date of this release letter, unless your agency has already submitted a written waiver to the Office. Once the five-day period has expired, or upon the Office's receipt of a written waiver:

- the OSA will send the report to the Department of Finance and Administration, the Legislative Finance Committee and other relevant oversight agencies;
- the OSA will post the report on its public website; and
- the agency and the IPA shall arrange for the IPA to present the report to the governing authority of the agency, per 2.2.2.16.(E)(4) NMAC, at a meeting held in accordance with the Open Meetings Act, if applicable.

The IPA's findings and comments are included in the AUP report on pages 9-14. It is ultimately the responsibility of the governing authority of the agency to take corrective action on all findings and comments.

Sincerely,

A handwritten signature in blue ink, appearing to read "B. S. Colón".

Brian S. Colón, Esq.
State Auditor

cc: Porch & Associates