

RESOLUTION NO. R-25-31

ACCEPTANCE AND APPROVAL OF THE FISCAL YEAR 2024 AUDIT

WHEREAS, the County of Grant is required by statute to contract with an independent auditor to perform the required annual audit or agreed upon procedures for Fiscal Year 2024; and,

WHEREAS, the County of Grant has directed the accomplishment of the audit for FY 24 to be completed; and,

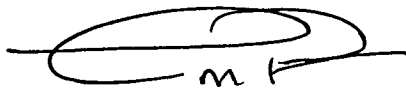
WHEREAS, this audit has been completed and presented to the County of Grant per the April 14, 2025, Letter from the State Auditor authorizing release of the FY 24 Audit.

WHEREAS, NMAC 2.2.2.10 (M) (4) provides in pertinent part that "Once the audit the report is officially released to the agency by the state auditor (by a release letter) and the required waiting period of five calendar days has passed, unless waived by the agency in writing, the audit the IPA shall present the report to a quorum of the governing authority of the agency at a meeting held in accordance with the Open Meetings Act, if applicable;" and,

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the County of Grant does hereby accept and approve the completed audit report and findings as indicated within this document.

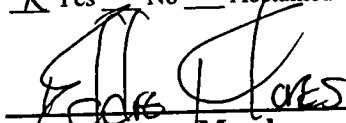
PASSED, ADOPTED, AND APPROVED at Grant County, Silver City, New Mexico, this 8th Day of May 2025.

BOARD OF COUNTY COMMISSIONERS GRANT COUNTY, NEW MEXICO:



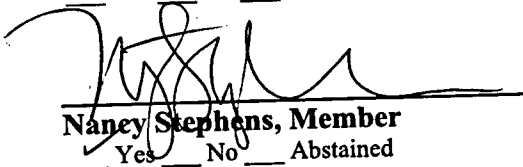
Chris M. Ponce, Chairman

☒ Yes ☐ No ☐ Abstained



Eddie Flores, Member

☐ Yes ☐ No ☐ Abstained



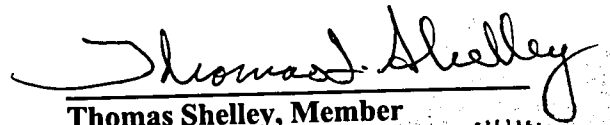
Nancy Stephens, Member

☐ Yes ☐ No ☐ Abstained



Eloy H. Medina, Vice Chair

☒ Yes ☐ No ☐ Abstained

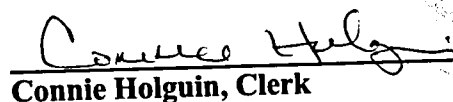
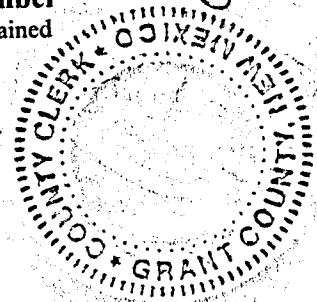


Thomas Shelley, Member

☐ Yes ☐ No ☐ Abstained

[SEAL]

Attest:


Connie Holguin, Clerk

JOSEPH M. MAESTAS, P.E., CFE
STATE AUDITOR



RICKY A. BEJARANO, CPA, CGMA
DEPUTY STATE AUDITOR

State of New Mexico
Office of the State Auditor

Via: Email

04/14/2025 17:12:56

OSA Ref No. 5009

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vrodriquez@grantcountynm.gov
Grant County

Re: Authorization to Release 2024 Grant County Audit Report

The Office of the State Auditor (OSA) received the audit report for your agency on 03/31/2025. The OSA has completed the review of the audit report required by Section 12-6-14(B) NMSA 1978 and any applicable provisions of the Audit Rule. This letter is your authorization to make the final payment to the Independent Public Accountant (IPA) who contracted with your agency to perform the financial and compliance audit. In accordance with the audit 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 audit 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 OSA. Once the five-day period has expired, or upon the OSA'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 the Audit Rule, at a meeting held in accordance with the Open Meetings Act, if applicable.

The IPA's findings and comments are included in the audit report on page 165-199. 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 cursive script that reads "Joseph M. Maestas".

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

cc. Hinkle + Landers, PC