

308 – Office of the State Auditor File Plan

This file plan was developed to be a guide for Office of the State Auditor employees. This guidance document was created to ensure consistent records classification and to provide agencies with other relevant record information. The final disposition authority resides in the Functional Records Retention and Disposition Schedule (FRRDS), 1.21.2 NMAC.

This file plan only list records series of program's specific to the Office of the State Auditor. For records series of a general administrative nature, refer to the General Administrative Records File Plan. For records of a financial nature, refer to the General Financial Records File Plan. For records of a personnel or medical nature, refer to the General Personnel/Medical Records File Plan.

308-001 **AUDIT PROCESS TRACKING SYSTEM:**

Division/unit: Audit

Maintenance system: Numerical by primary key

Record series content: System maintains, monitors and tracks agencies' audits conducted by the state auditor or IPA firms. System contains data on the following: independent public accountant firms that conduct state agencies audits; audited agencies; state auditor's staff; professional service contracts; and state auditor's training conducted. IPA data may include firm name, mailing address, physical address, email address, web address, firm's regulation number, firm's regulation expiration date, firm's insurance company, coverage limit, deductible, coverage's expiration date, quality review program, quality review firm's name, quality review firm's address, review date, total hours available, total number of staff, staff's name, staff's CPA certificate number, CPA certificate expiration date, staff's hours of CPE, restrictions, etc. Audited agencies data may include agency's name, DFA or assigned code, executive director or cabinet secretary's name, telephone number, address, contract received, number of years of contract, contract's due date, report received, number of findings, ten day waiver, reviewing auditor's name, correction pages received date, etc. State auditor staff data may include last name, first name, staff number, professional title, date hired, continuing education hours, required hours complete, date, course title, location, sponsor, etc. Professional service contracts data may include agency's name, agency's number, contract amount, contract dates, date submitted, approval date, purpose of contract, etc. State auditor training conducted data may include first name, last name, organization name, address, qualified as CPE, work shop name, date, CPE hours, etc.

Classification: 1.21.2.101 NMAC, Authorization

File closure: Close of fiscal year in which created
[New - 03/31/2021]

308-002 **IPA FIRM PROFILE FILES:**

Division/unit: Audit

Maintenance system: Chrono-alphabetical by fiscal year then by firm name

Record series content: Records concerning approval of independent public accountant firms to audit government agencies. File may contain *firm profile datasheet*, firm's organizational chart, firm's permit to practice, professional liability insurance certificate, copy of *peer quality review*, letter of comments, response letter, letter of acceptance, copies of certified public accountant licenses, *individual profile worksheets*, copies of governmental continuing professional education certificates, copies of continuing professional education reports, copies of *engagement letters*, copies of contracts, correspondences, etc.

Classification: 1.21.2.101 NMAC, Authorization

File closure: Date audit report released
[New - 03/31/2021]

308-003 **AGENCY AUDIT FILES:**

Division/unit: Audit

Maintenance system: Numerical by assigned agency code

Record series content: Record of the examination and verification by the office of the New Mexico state auditor or an independent public accounting firm of an agency's financial and accounting records and supporting documentation. File may contain copies of *engagement letter*, auditor's copies of contract, copies of requested agency's accounting and financial documents, state auditor recommendation checklist, copy of recommendation approval letter to agency, copy of approval letter of progress billing, draft *audit report*, final *audit report* (annual and special), *audit report* release letter, waiver to release *audit report* prior to release date, correspondence, etc.

Classification:

(A) **Final audit reports (annual and special):** 1.21.2.117 NMAC, Reports - Historical

(B) **All other documentation (working papers, contracts, etc.):** 1.21.2.414 NMAC,

Financial - Audits

File closure: Date audit report released

Confidentiality: Portions of file may be confidential pursuant, but not limited to 12-6-3 NMSA 1978 (i.e., Annual and special audits, financial examinations) and 12-6-5 NMSA 1978 (i.e., Reports of audits).
[New - 03/31/2021]

308-004 PROPERTY DISPOSITION FILES:

Division/unit: Audit

Maintenance system: Chronological by fiscal year then quarter and date received

Record series content: Records concerning the authorization by the state auditor for the disposition of worn-out, unusable or obsolete property by agencies. File may contain thirty-day notification of disposition, copy of response, request for waiver of thirty-day notice, copy of denial of disposition, correspondence, etc.

Classification: 1.21.2.316 NMAC, Fixed Assets

File closure: Close of the fiscal year in which response letter is created

[New - 03/31/2021]

308-005 PROFESSIONAL SERVICE CONTRACT FILES:

Division/unit: Audit

Maintenance system: Alphabetical by firm name

Record series content: Records concerning contracts between IPA firms and agencies received by the state auditor to verify that services will not conflict with audit that will be conducted. File may contain copy of contract, statement of scope of work, copy of response, correspondence, etc.

Classification: 1.21.2.604 NMAC, Goods and Services

File closure: Date contract terminated

[New - 03/31/2021]

308-006 AUDIT INVESTIGATION CASE FILES:

Division/unit: Audit investigations

Maintenance system: Chronological by date, then numerical by investigative case number

Record series content: Records concerning the state auditor's civil investigation of the financial affairs and transactions of an agency. File may include complaints, referrals, case assessments, investigative notes, news articles, case indexes, correspondence, etc.

Classification:

(A) **Audit investigation case files that do not result in special audit, performance audit or attestation engagement:** 1.21.2.107 NMAC, Denied, Rejected or Withdrawn Records

(B) **Audit investigation case files that result in special audit, performance audit or attestation engagement:** 1.21.2.414 NMAC, Financial - Audits

File closure: Date of final disposition of investigation

Confidentiality: Portions of this record may be confidential pursuant, but not limited to Section 14-2-1 NMSA 1978 (i.e., “law enforcement records that reveal confidential sources, methods, information or individuals accused but not charged with a crime”), 12-6-3 NMSA 1978 (i.e., Annual and special audits, financial examinations) and 12-6-5 NMSA 1978 (i.e., Reports of audits).

[New - 03/31/2021]

308-007 AUDIT INVESTIGATION TRACKING SYSTEM:

Division/unit: Audit investigation

Maintenance system: Numerical by primary key (investigative case number)

Record series content: System tracks, monitors and maintains complaints and investigative data regarding the state auditor’s civil investigation of the financial affairs and transactions of an agency. System data may include incident type, incident number, incident description, reported parties, report date, case indexes, etc.

Classification:

(A) Audit investigation case files that do not result in special audit, performance audit or attestation engagement data: 1.21.2.107 NMAC, Denied, Rejected or Withdrawn Records

(B) Audit investigation case files that result in special audit, performance audit or attestation engagement data: 1.21.2.414 NMAC, Financial - Audits

File closure: Date of final disposition of investigation

Confidentiality: Portions of this record are confidential pursuant, but not limited to Section 14-2-1 NMSA 1978 (i.e., “law enforcement records that reveal confidential sources, methods, information or individuals accused but not charged with a crime”), 12-6-3 NMSA 1978 (i.e., Annual and special audits, financial examinations) and 12-6-5 NMSA 1978 (i.e., Reports of audits).

[New - 03/31/2021]