

## 394 – Office of the State Treasurer File Plan

This file plan was developed to be a guide for Office of the State Treasurer 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 Treasurer. 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.

### **394-001 BOND DEBT AND SALES FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date, then numerical by bond number

**Record series content:** Records documenting the purchase and repayment of bonds purchased by the state. Files may include copy of bond information packet, copy of department of finance and administration fund maintenance form, copy of minutes of meeting regarding purchase, copy of bank account documentation (e.g., account number, routing number, bank name, location, etc.), official copy of operating transfers, copy of reversion or reimbursements, copy of month-end closing of interest earned, copy of reconciliation of bonds, copy of drawdown request, copy of bond information from state agency (e.g., drawdown requests, etc.), post 1986 bond input file, post 1986 bond activity report, calculation of rebate, copy of payment voucher, copy of operating transfer for debt service payments, copy of SHARE documentation (e.g., transactions that have occurred with the bond money, etc.), correspondence, etc.

**Classification:**

(A) **Bond purchased:** 1.21.2.341 NMAC, Investments

(B) **Bond denied:** 1.21.2.107 NMAC, Denied, Rejected or Withdrawn Records

**File closure:**

(A) **Bond purchased:** Date of bond repayment, provided that a certificate of destruction of debt has been prepared

(B) **Bond denied:** Date denied, rejected or withdrawn

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

### **394-002 OVERNIGHT REPURCHASE AGREEMENT FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date

**Record series content:** Records documenting the purchase and sale of investment securities as overnight investments. Files may include overnight worksheet, copy of sale letter, confirmation of collateral spreadsheet, wire transfer documentation (e.g., account numbers, financial entity demographic information, routing numbers, wire confirmation, etc.), copy of purchase letter, trade documentation (e.g., trade ticket, proof of bids, copy of data system entry, etc.), correspondence, etc.

**Classification:** 1.21.2.341 NMAC, Investments

**File closure:** Close of fiscal year in which security transaction occurred or sold

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

### **394-003 PURCHASE AND SALE LETTERS OF TREASURY FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date, then numerical by portfolio number

**Record series content:** Records documenting the purchase and sale of securities for the state. Files may include trade compliance checklist, security summary, trade ticket, chief information officer approval of trade recommendation, correspondence, etc.

**Classification:** 1.21.2.341 NMAC, Investments

**File closure:** Close of fiscal year in which security was purchased or sold

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

#### **394-004 SECURITY RECEIPT FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date, then numerical by security number

**Record series content:** Records documenting the sale, purchase and maturity of securities for the state.

Files may include application for purchase, copy of financial reporting system database documentation (e.g., interest rate, terms of security, financial institution name, location, etc.), copy of bond, copy of certificate of deposit, copy of wire transfer documentation (e.g., account numbers, financial entity demographic information, routing numbers, wire confirmation, etc.), copy of SHARE documentation (e.g., transactions that have occurred with the security money, etc.), correspondence, etc.

**Classification:**

(A) **Security maturity reached:** 1.21.2.341 NMAC, Investments

(B) **Withdrawn application:** 1.21.2.107 NMAC, Denied, Rejected or Withdrawn Records

**File closure:** Close of fiscal year in which security matured

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

#### **394-005 BROKER DEALER FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date, then alphabetical by entity name

**Record series content:** Records documenting the certification and approved agreement of broker dealers to operate on behalf of the state. Files may include application, financial industry regulatory authority report, regulation and licensing New Mexico certification report, signed copy of the code of conduct, copy of broker dealer financial documentation (e.g., financial statements, performance report, etc.), copy of company audit, agreement, correspondence, etc.

**Classification:**

(A) **Certification and agreement approved files:** 1.21.2.604 NMAC, Goods and Services

(B) **Denied application files:** 1.21.2.107 NMAC, Denied, Rejected or Withdrawn Records

**File closure:**

(A) **Certification and agreement approved files:** Close of fiscal year from date agreement terminated

(B) **Denied application files:** Date application denied

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

#### **394-006 INTEREST DISTRIBUTION FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date, then alphabetical by bond series name

**Record series content:** Records documenting the payment of interest on bonds issued by the state. Files may include copy of wire transfer documentation to receiving bank (e.g., account numbers, financial entity information, routing numbers, wire confirmation, etc.), correspondence, etc.

**Classification:** 1.21.2.301 NMAC, Accounts Payable

**File closure:** Close of fiscal year from date of distribution

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

**394-007 DAILY INTEREST RATE MONITORING FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date

**Record series content:** Records documenting the monitoring of treasury bond notes and bill rates of financial institutions. Files may include copy of investment rates, copy of local government investments pool rates, copy of input of overnight rates, copy of overnight worksheet, etc.

**Classification:** 1.21.2.342 NMAC, Statements and Reports - Investments

**File closure:** Close of fiscal year from date created

[New - 03/31/2021]

**394-008 CERTIFICATE OF DEPOSIT FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date, then alphabetical by institution name

**Record series content:** Records documenting the purchase of certificate of deposits. Files may include purchase application, purchase ticket, copy of investment rates, financial institution documentation (e.g., account number, routing number, bank name, location, etc.), final agreement letter, copies of account change documentation, authorization of transaction to broker, certificate of deposit input sheets, certificate of deposit report, maturity tickets, correspondence, etc.

**Classification:**

(A) **Certificate purchased files:** 1.21.2.341 NMAC, Investments

(B) **Application denied files:** 1.21.2.107 NMAC, Denied, Rejected or Withdrawn Records

**File closure:**

(A) **Certificate purchased files:** Date of maturity

(B) **Application denied files:** Close of fiscal year in which denied

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

**394-009 NATIONAL DATA CORPORATION AND AUTOMATIC CLEARING HOUSE TRANSACTION FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date

**Record series content:** Records documenting the daily investment activities within the state. Files may include copy of warrant certificate, copy of payment documentation (e.g., payment amount, financial institution, etc.), copy of cash account information, bank statements, bank reconciliation, bank letter, bank letter remittances, daily receipts, daily disbursements, correspondence, etc.

**Classification:** 1.21.2.341 NMAC, Investments

**File closure:** Close of fiscal year in which audit was approved

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

**394-010 RECONCILIATION OF SECURITIES CUSTODIAN TRANSACTION FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date, then numerical by custodian's portfolio number

**Record series content:** Records documenting the reconciliation by the investments division between the financial reporting system and the custodian's daily transaction report. Files may include daily reconciliation worksheet, monthly reconciliation worksheet, custodial entity reports, financial accounting system reports, correspondence, etc.

**Classification:** 1.21.2.331 NMAC, Reconciliations and Balancing

**File closure:** Close of fiscal year in which reconciliation occurred

**Confidentiality:** Portions of this record may be confidential.  
[New - 03/31/2021]

**394-011 INVESTMENTS MONTH-END REPORT FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date

**Record series content:** Records documenting the months end monitoring of investment activities performed by the state treasurer's office. Files may include interest distributions, financial reporting system months-end reports, custodial bank reports (e.g., transactions cleared, warrants issued, interest earned, etc.), correspondence, etc.

**Classification:** 1.21.2.342 NMAC, Statements and Reports - Investments

**File closure:** Close of fiscal year in which audit is approved

**Confidentiality:** Portions of this record may be confidential.  
[New - 03/31/2021]

**394-012 FINANCIAL REPORTING SYSTEM DATABASE:**

**Division/unit:** Investments

**Maintenance system:** Numerical by primary key

**Record series content:** Database tracks and maintains information for transaction purposes. Data may include security receipts data (e.g., investment type, certificate of deposit, bond, etc.), depository and custodial agreement data (e.g., entity name, location, account numbers, etc.), safekeeping receipt data, local government participant pool daily transaction data, etc.

**Classification:**

(A) **Security receipt data:** 1.21.2.341 NMAC, Investments

(B) **Depository and custodial agreement data:** 1.21.2.321 NMAC, Bank Relationship

(C) **Safekeeping receipt data:** 1.21.2.341 NMAC, Investments

(D) **Local government participant pool daily transaction data:** 1.21.2.341 NMAC,

Investments

**File closure:**

(A) **Security receipt data:** Close of fiscal year in which security matured

(B) **Depository and custodial agreement data:** Close of fiscal year in which agreement was updated or entity is non-compliant

(C) **Safekeeping receipt data:** Close of fiscal year in which audit report is released

(D) **Local government participant pool daily transaction data:** Close of fiscal year in which audit is approved

**Confidentiality:** Portions of this record may be confidential.  
[New - 03/31/2021]

**394-013 INTERNAL REVENUE SERVICE REBATE FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date

**Record series content:** Records documenting the return of rebates on state bonds to the internal revenue service. Files may include copy of rebate payments of bonds, arbitrage yield calculations sheet, report of bond amortization, rebate calculations, transferred proceeds calculation, etc.

**Classification:** 1.21.2.301 NMAC, Accounts Payable

**File closure:** Close of fiscal year in which audit is approved

**Confidentiality:** Portions of this record may be confidential.  
[New - 03/31/2021]

**394-014 STATE TREASURER'S INVESTMENT COMMITTEE REPORTS:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date

**Record series content:** Report documenting investment and security transactions conducted by the office of the state treasurer. Reports may show benchmark performance comparisons, expected portfolio gains and losses, investment earnings, projected investment income, compensating balances at fiscal agent bank, collateral summary report, etc.

**Classification:** 1.21.2.342 NMAC, Statements and Reports - Investments

**File closure:** Close of fiscal year from date of report

[New - 03/31/2021]

**394-015 LOCAL GOVERNMENT INVESTMENT POOL PARTICIPANT FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date, then alphabetical by entity name

**Record series content:** Records documenting the creation of short term investment funds for eligible governing bodies. Files may include resolution authorizing investment monies in local short-term investment fund, participant authorization of individual authorized signature letter, transaction letter, local short-term investment fund application form, correspondence, etc.

**Classification:** 1.21.2.341 NMAC, Investments

**File closure:** Close of fiscal year from date of closure request

[New - 03/31/2021]

**394-016 LOCAL GOVERNMENT INVESTMENT POOL DAILY TRANSACTION FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date, then alphabetical participant name

**Record series content:** Records documenting the daily transaction activities by participants in the LGIP. Files may include participant's letters, overnight worksheet, confirmation statement from the bank, wire instructions, maturities report, daily interest posting report, security transactions, correspondence, etc.

**Classification:** 1.21.2.341 NMAC, Investments

**File closure:** Close of fiscal year in which audit is approved

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

**394-017 LOCAL GOVERNMENT INVESTMENT POOL VOUCHER AND RECEIPT FILES:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date, then alphabetical by participant name

**Record series content:** Records documenting the contribution and withdrawal transaction activity by LGIP participants accounts. Files may include copy of contribution form, copy of withdrawal forms, copy of vouchers, copy of receipts, correspondence, etc.

**Classification:** 1.21.2.415 NMAC, General - Audits and Compliance

**File closure:** Close of fiscal year from date of transaction

[New - 03/31/2021]

**394-018 LOCAL GOVERNMENT INVESTMENT POOL VOUCHER DAILY INTEREST POSTING REPORTS:**

**Division/unit:** Investments

**Maintenance system:** Chronological by date, then alphabetical by participant name

**Record series content:** Records documenting the daily return of interest earnings to LGIP participants. Reports may show total interest earned, account number, market value, withdrawals, contributions, etc.

**Classification:** 1.21.2.342 NMAC, Statements and Reports - Investments

**File closure:** Date of completion of audit

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

### 394-019 to 394-030

#### 394-031 ACCOUNT AUTHORIZATION ROUTING LOG:

**Division/unit:** Cash management

**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Records documenting the account authorization activity of state agencies and LGIP. Log may show *closed account information, internal routing information, account authorization information, account recertification information, etc.*

**Classification:** 1.21.2.101 NMAC, Authorization

**File closure:** Close of fiscal year in which there is a statutory change or dissolution of the business unit

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

#### 394-032 DAILY TRANSACTION BANK STATEMENT FILES:

**Division/unit:** Cash management

**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Records documenting daily financial transactions performed by state agencies and the LGIP. Files may include daily transaction statements, correspondence, etc.

**Classification:** 1.21.2.322 NMAC, Statements and Reports - Bank Administration

**File closure:** Close of fiscal year in which statement was created

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

#### 394-033 RECONCILIATION OF EXTERNAL TRANSACTION REPORTS:

**Division/unit:** Cash management

**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Records documenting the monthly reconciliation of transactions performed by state agencies and LGIP. Reports may show agency business unit number, book to bank transactions, (e.g., deposits, warrants issued, etc.), etc.

**Classification:** 1.21.2.331 NMAC, Reconciliations and Balancing

**File closure:** Close of fiscal year from date of reconciliation

[New - 03/31/2021]

#### 394-034 DEPOSITORY ACCOUNT BALANCE REPORT FOR DEMAND AND SAVINGS ACCOUNT FILES:

**Division/unit:** Cash management

**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Records documenting the monthly certification of cash balances in financial institution accounts for state agencies and LGIP. Files may include *office of the state treasurer cash management division depository account balance report for demand and savings accounts form*, copy of financial statement from financial institution, correspondence, etc.

**Classification:**

(A) **Approved files:** 1.21.2.331 NMAC, Reconciliations and Balancing

(B) **Withdrawn files:** 1.21.2.107 NMAC, Denied, Rejected or Withdrawn Records

**File closure:**

(A) **Approved files:** Close of fiscal year in which form processed

(B) **Withdrawn files:** Close of fiscal year in which entity is placed on non-reporting list

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

**394-035 JUDICIAL DISTRICT COURT RECONCILIATION FILES:**

**Division/unit:** Cash management

**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Records documenting the reconciliation of all judicial district court financial transactions. Files may include copy of deposits, copy of withdrawals, copy of bank statements, state treasurer deposit slips, reconciliation report, correspondence, etc.

**Classification:** 1.21.2.331 NMAC, Reconciliations and Balancing

**File closure:** Close of fiscal year from date of reconciliation

[New - 03/31/2021]

**394-035 STOP PAYMENT FILES:**

**Division/unit:** Cash management

**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Records documenting stop payment actions. Files may include stop payment request form, copy of affidavit, verification report, correspondence, etc.

**Classification:** 1.21.2.301 NMAC, Accounts Payable

**File closure:** Close of fiscal year from date of action

[New - 03/31/2021]

**394-037 MONTHLY CASH OFFICE FUNDS SYSTEM REPORTS PACKET:**

**Division/unit:** Cash management

**Maintenance system:** Chronological by date

**Record series content:** Records documenting the monitoring and compliance of state agencies, and LGIP depository activity in authorized accounts. Files may include cover letter, *judicial district court balances summary* report, *roll up summary* report, *closed accounts - new month* report, *new accounts - current month* report, *state fund deposit compliance summary* report, *statutory limitation on state fund deposits* report, *analysis of state funds by financial institution* report, *list of non-reporting agencies* report, *directory by financial institution*, *director by financial institution - agency deposit balances*, *director by state agency - (state & non-state)*, *directory by state agency - (state & non-state fund balances)*, *directory by state agency - (state funds)*, *directory by state agency - (state fund balances)*, *directory by state agency - (non-state funds balances)*, *certificates of deposit report*, *collateral summary report*, *6-month average report*, *state agency account balances - interest bearing account*, *state agency account balances \_ non-interest bearing account*, etc.

**Classification:** 1.21.2.414 NMAC, Financial - Audits

**File closure:** Close of fiscal year in which packet is submitted

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

**394-038 STATE CASH FORECASTING REPORTS:**

**Division/unit:** Cash management

**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Records documenting the forecasting of daily and yearly cash availability for investments by the state. Reports may include spreadsheets (e.g., deposits, withdrawals, etc.), etc.

**Classification:** 1.21.2.342 NMAC, Statements and Reports - Investments

**File closure:** Close of fiscal year from date of report

[New - 03/31/2021]

**394-039 CASH MANAGEMENT IMPROVEMENT ACT AGREEMENT FILES:**

**Division/unit:** Cash management

**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Records documenting terms and condition for the use of federal funds by state agencies. Files may include agreement, notification memo, proposed changes memo, final agreement, correspondence, etc.

**Classification:** 1.21.2.601 NMAC, Agreements - Other

**File closure:** Close of fiscal year in which audit is approved

[New - 03/31/2021]

#### **394-040 RULES OF BEHAVIOR FORMS:**

**Division/unit:** Cash management

**Maintenance system:** Chronological by date

**Record series content:** Forms documenting the authorization of a user to the cash management improvement act federal database system. Forms may show user identification, last name, first name, email address, user's signature, supervisor's information (e.g., name, contact email address, title, etc.), etc.

**Classification:** 1.21.2.156 NMAC, Access and Control

**File closure:** Close of fiscal year from date user no longer authorized

[New - 03/31/2021]

#### **394-041 CASH MANAGEMENT IMPROVEMENT ACT REPORTS FILES:**

**Division/unit:** Cash management

**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Records documenting the identification of interest liability on federal funds not utilized by the state. Files may include monthly recap report, annual reports bank statements, expenditures, correspondence, etc.

**Classification:** 1.21.2.310 NMAC, Reports - Accounting

**File closure:**

[New - 03/31/2021]

#### **394-042 FEDERAL GRANT FUNDS EXPENDITURE AUDIT FILES:**

**Division/unit:** Cash management

**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Records documenting the audit of federal fund expenditures by state agencies. Files may include agency profile, engagement letter, list of reports required, audit scope, entrance conference report, exit conference report, compliance review report, agency response to review, correspondence, etc.

**Classification:** 1.21.2.414 NMAC, Financial - Audits

**File closure:** Close of fiscal year in which report created

[New - 03/31/2021]

#### **394-043 AUTHORIZATION REQUEST FOR DEPOSIT FILES:**

**Division/unit:** Cash management

**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Records documenting the requests from state agencies and LGIPs for authorization to open deposit accounts with financial institutions. Files may include authorization request for deposit form, correspondence, etc.

**Classification:** 1.21.2.321 NMAC, Bank Relationship

**File closure:** Close of fiscal year in which account closed

[New - 03/31/2021]

#### **394-044 QUARTERLY CONSOLIDATED REPORT OF CONDITIONS REPORTS FILES:**

**Division/unit:** Cash management



**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Report documenting the monitoring of operational procedures and financial conditions of financial institutions currently holding state funds. Files may include report (e.g., deposits, loans, liquidity of financial institutions, etc.), correspondence, etc.

**Classification:** 1.21.2.321 NMAC, Bank Relationship

**File closure:** Close of fiscal year in which report is created

[New - 03/31/2021]

**394-045 FORGED WARRANT FILES:**

**Division/unit:** Cash management

**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Records documenting the identification of forged warrants and the reimbursement of funds. Files may include forged warrant notification form, verification report, affidavit, copies of warrants, adjustment letter to bank, bond for duplicate state warrant form, surety bond form, correspondence, etc.

**Classification:** 1.21.2.305 NMAC, Collections

**File closure:** Close of fiscal year from date of reimbursement

[New - 03/31/2021]

**394-046 CASH OFFICE FUNDS TRACKING SYSTEM:**

**Division/unit:** Cash management

**Maintenance system:** Numerical by primary key

**Record series content:** Database tracks and maintains all financial transactions conducted by state agencies and the LGIP. Data may include financial institution data, agency account data, account balance data, judicial district court balances summary data, roll up summary data, closed accounts-new month data, new accounts-current month data, state fund deposit compliance summary data, statutory limitation on state fund deposits data, analysis of state funds by financial institution data, list of non-reporting agencies data, directory by financial institution data, director by financial institution-agency deposit balances data, directory by state agency state and non-state fund balance data, directory by state agency-state funds data, certificates of deposit data, collateral summary data, state agency account balances for interest bearing accounts data, state agency account balances for non-interest bearing accounts data, etc.

**Classification:** 1.21.2.121 NMAC, Tracking

**File closure:** Close of fiscal year in which audit is approved

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

**394-047 to 394-060**

**394-061 DEPOSITORY AND CUSTODIAL AGREEMENT FILES:**

**Division/unit:** Collateral and compliance

**Maintenance system:** Chronological by date, then alphabetical by city then financial institution

**Record series content:** Records documenting an agreement for a financial institution to receive state deposits and third parties to hold collateral. Files may include letter of interest, copy of federal deposit insurance corporation certification, copy of financial institution financial statements, analysis of financial institution report, risk assessment calculations, agreement, correspondence, etc.

**Classification:**

(A) **Approved agreement files:** 1.21.2.321 NMAC, Bank Relationship

(B) **Denied agreement files:** 1.21.2.107 NMAC, Denied, Rejected or Withdrawn Records

**File closure:**

(A) **Approved agreement files:** Close of fiscal year in which agreement is terminated

(B) **Denied agreement files:** Date of denied agreement request

[New - 03/31/2021]

**394-062 APPROVED CUSTODIAL BANK FILES:**

**Division/unit:** Collateral and compliance

**Maintenance system:** Chronological by date, then alphabetical by institution name

**Record series content:** Records documenting the application and approval of financial institutions as custodial entities able to hold collateral on behalf of the state. Files may include letter of interest, application, copy of federal deposit insurance corporation certification, copy of financial statements, copy of state issued licensure, examples of custodial work performed, etc.

**Classification:**

(A) **Approved application files:** 1.21.2.321 NMAC, Bank Relationship

(B) **Denied application files:** 1.21.2.107 NMAC, Denied, Rejected or Withdrawn Records

**File closure:**

(A) **Approved application files:** Close of fiscal year from date of termination or revocation

(B) **Denied application files:** Close of fiscal year from date of denial

[New - 03/31/2021]

**394-063 STATE INVESTMENT COUNCIL MORTGAGE FILES:**

**Division/unit:** Collateral and compliance

**Maintenance system:** Chronological by date, then alphabetical by surname of property owner

**Record series content:** Records documenting mortgages utilized by the state investment council as collateral for investments. Files may include safekeeping receipts, letter of request for release from state investment council, authorization form from state treasurer's office, deed of property, etc.

**Classification:** 1.21.2.341 NMAC, Investments

**File closure:** Close of fiscal year in which mortgage is released

[New - 03/31/2021]

**394-064 SAFEKEEPING RECEIPTS:**

**Division/unit:** Collateral and compliance

**Maintenance system:** Chronological by date, then alphabetical by city then financial institution

**Record series content:** Records documenting financial institutions proof of collateral pledged to secure deposits by the state. Receipt may show safekeeping paramount, description of security, committee on uniform securities identification procedures number, pool number, security maturity date, principal amount, interest rate, interest amount, authorized custodial signature, etc.

**Classification:** 1.21.2.321 NMAC, Bank Relationship

**File closure:** Close of fiscal year in which audit is approved

**Confidentiality:** Portions of this record may be confidential.

[New - 03/31/2021]

**394-065 COLLATERAL COMPLIANCE REPORTS:**

**Division/unit:** Collateral and compliance

**Maintenance system:** Chronological by date, then alphabetical by financial entity name

**Record series content:** Record documenting end-of-month balance of accounts and collateral being held by financial entities authorized to hold state funds. Reports may show collateral pledged, collateral committee on uniform securities identification procedures number, par value, market value, issue date, maturity date, etc.

**Classification:** 1.21.2.321 NMAC, Bank Relationship

**File closure:** Close of fiscal year from date of report

[New - 03/31/2021]

**394-066 NEW MEXICO FINANCIAL INSTITUTION STATE DEPOSIT QUARTERLY REPORTS:**

**Division/unit:** Collateral and compliance

**Maintenance system:** Chronological by date, then alphabetical by entity name

**Record series content:** Records documenting the assessment of risk in a financial institution and determining the amount of collateral required for investments. Reports may show key financial data, risk assessment ratio, etc.

**Classification:** 1.21.2.321 NMAC, Bank Relationship

**File closure:** Close of fiscal year in which audit completed

[New - 03/31/2021]

**394-067 ACKNOWLEDGEMENT OF RECEIPT OF SURETY BONDS FROM OFFICE OF SUPERINTENDENT OF INSURANCE FILES:**

**Division/unit:** Collateral and compliance

**Maintenance system:** Chronological by date, then numerical by receipt number

**Record series content:** Records documenting the safekeeping of surety bonds by the state treasurer's office for the office of the superintendent. Files may include surety bond, *New Mexico insurance division application for deposit of surety bonds held as a special or general bonds form*, *official acknowledgement of receipt from office of the state treasurer's form*, correspondence, etc.

**Classification:** 1.21.2.163 NMAC, Insurance Certificates and Bonds

**File closure:** Close of fiscal year in which insurance company defaults or closes

[New - 03/31/2021]

**394-068 - 394-080**

**394-081 SELF-EARNING INTEREST DOCUMENTATION ESTABLISHING GRANT FUND FILES:**

**Division/unit:** Finance

**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Records documenting the interest earned by legislative approved funds to create grants. Files may include notification of funds availability, *chart filed maintenance form*, copy of legislation outlining fund, correspondence, etc.

**Classification:** 1.21.2.341 NMAC, Investments

**File closure:**

[New - 03/31/2021]

**394-082 SELF-EARNING INTEREST FUND FILES:**

**Division/unit:** Finance

**Maintenance system:** Chronological by date, then numerical by business unit number

**Record series content:** Records documenting the calculation of interest earned by the self-earning interest fund account. Files may include interest calculations, correspondence, etc.

**Classification:** 1.21.2.342 NMAC, Statements and Reports - Investments

**File closure:** Close of fiscal year from date of grant closure

[New - 03/31/2021]

**394-083 RECONCILIATION OF DEBT SERVICE FUND FILES:**

**Division/unit:** Finance

**Maintenance system:** Chronological by date, then numerical by fund number

**Record series content:** Records documenting the reconciliation of state cash accounts. This is a reconciliation between the *cash office funds tracking system* and *SHARE*. Files may include

reconciliation report spreadsheet, copy of state trial balance for the month, monthly financial reporting system report, correspondence, etc.

**Classification:** 1.21.2.331 NMAC, Reconciliations and Balancing

**File closure:** Close of fiscal year in which audit is approved

[New - 03/31/2021]

### **394-084 to 394-090**

#### **394-091 INTERNAL CONTROL COMPLIANCE UPDATE REPORTS:**

**Division/unit:** Compliance and quality control

**Maintenance system:** Chronological by date

**Record series content:** Records documenting a weekly internal review regarding progress to certain goals and risk assessment issues. Reports may show risk and opportunity review, strategic and operational planning updates, policies and procedures update, risk assessment notes, strategic planning updates, etc.

**Classification:** 1.21.2.415 NMAC, General - Audits and Compliance

**File closure:** Close of fiscal year from date of audit

[New - 03/31/2021]

#### **394-092 CAUSE AND EFFECT ANALYSIS REVIEW REPORTS:**

**Division/unit:** Compliance and quality control

**Maintenance system:** Chronological by date

**Record series content:** Records documenting the cause and effect of deficient internal controls and corrective actions needed. Reports may show conditions of the control, cause of the action, documentation of the effect, recommendations for corrections, conclusions, etc.

**Classification:** 1.21.2.415 NMAC, General - Audits and Compliance

**File closure:** Close of fiscal year from date of report

[New - 03/31/2021]

#### **394-093 RISK ASSESSMENT REVIEW WORKPAPERS FILES:**

**Division/unit:** Compliance and quality control

**Maintenance system:** Chronological by date

**Record series content:** Records documenting internal risk assessment. Files may include daily activity control assessments, cause and effect determinations, corrective action plans, risk assessment on critical functions, correspondence, etc.

**Classification:** 1.21.2.415 NMAC, General - Audits and Compliance

**File closure:** Close of fiscal year from date of corrective action implementation

[New - 03/31/2021]