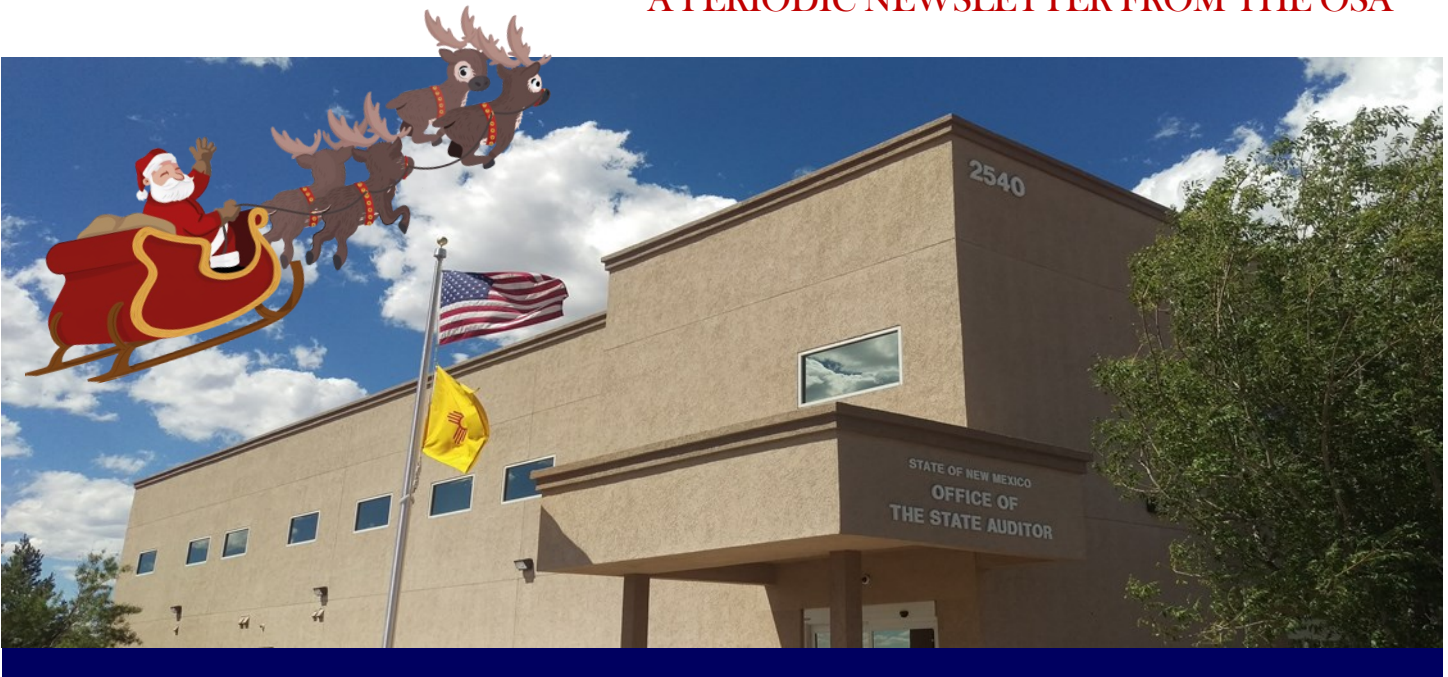


BE *AUDIT* YOU CAN BE

A PERIODIC NEWSLETTER FROM THE OSA



In this issue

- ◇ Auditor Proud
- ◇ Accolades at OSA
- ◇ Meet Our Interns
- ◇ And more!



Celebrating Success!

2019 brought much deserved accolades for State Auditor Brian S. Colón and Deputy State Auditor Natalie Cordova. Learn more about Team OSA’s trusted leaders and their well deserved accolades on page 6 & 7



Education, Experience, and a Mutually Beneficial Internship Program at the OSA

Team OSA launched its Internship Program during the summer and fall semester of 2019 with the goal of creating an opportunity for students to gain and develop industry-related knowledge and skills while simultaneously benefiting the OSA by utilizing the many valuable and transferable skills each intern brings to the table. The OSA Internship Program offers a collaborative approach to work and education allowing participants to mutually benefit. Meet our Interns on Page 8.

Guardianship and Conservatorship Audit Program

The Administrative Office of the Courts (AOC) and the OSA entered into a Memorandum of Understanding (MOU) to initiate a pilot project for audit, review, and compliance of guardians and conservators for cases filed in District Court, but what does this mean for the vulnerable populations it is geared toward protecting? Learn more about the project on page 4.

“The cross-agency collaboration between the OSA and the courts is a necessary step to ensure vulnerable populations are protected.”

—Brian S. Colón, Esq.,
State Auditor



AUDITOR PROUD

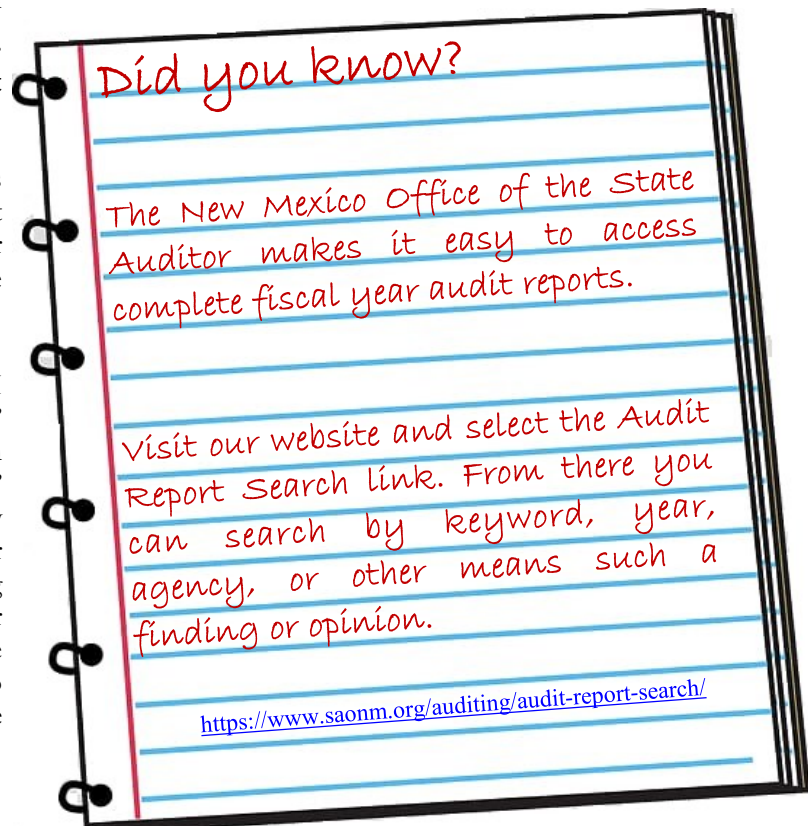
On September 26, 2019, auditing professionals from around the world took to social media to celebrate the 5th annual *Auditor Proud Day*, including our very own State Auditor, Brian S. Colón. Auditor Proud Day is an event that provides auditors a great opportunity to educate individuals on the value of the audit profession and to engage with the audit community.

We asked a few of members of Team OSA to share why they are #AuditorProud, here's what they had to say.

"I am motivated by a sense of purpose, an honorable calling if you will. As a financial statement auditor, I have a particular set of skills and expertise and perhaps, what I am most proud, of is my independence, staying unbiased, exercising due professional care, and always working hard with my clients. In the end, it's about public trust, and I am proud to say that CPAs rank demonstrably higher than any other profession, other than a medical doctor, in the area of public trust. I have a strong ethics in my blood, I love a challenge, and financial statement auditing is by far the hardest accounting skill to master. I am proud to be a financial statement auditor and I appreciate working with highly skilled professionals. I am most proud that our profession still pays credence to honesty, accuracy, and the public trust. I am Auditor Proud." — **Kevin P. Chavez, CPA, Office of the State Auditor, Audit Supervisor**

"I am proud to be an auditor to help ensure that tax dollars are used appropriately. Being an auditor is a career path that allows me to grow professionally and personally. I am Auditor Proud." — **Leo Dudziak, MBA, Office of the State Auditor, Staff Auditor**

"Being an auditor is very important to me as it is something I really enjoy. Most people believe that auditors only "do math" but are not aware that there is so much more to the role of an auditor. As an auditor, I am tasked with reviewing entities' financial records and testing for compliance with any applicable laws and regulations. I enjoy my work as an auditor so much more as part my work also includes examining financial documents for potential fraud, embezzlement, or other similar claims. Simply, I am tasked with protecting the public's interest and ensuring that the citizens of New Mexico are not being defrauded." — **Guadalupe Jaramillo, Office of the State Auditor, Senior Auditor**





Protecting Vulnerable Populations Together

Guardianship and Conservatorship Audit Program

The Office of the State Auditor (OSA) was engaged to independently identify red flags and provide recommendations pertaining to guardianship/conservatorship of protected persons. The process of protecting the rights of persons the Court has deemed incapacitated is a delicate balance, with various agencies, entities, and interested individuals having distinct roles to play. Part of the initial challenge for the OSA was gaining an understanding of the process, which is evolving as a result of new laws, new forms for reports of guardians and conservators, and a new grievance process. The challenges are exacerbated for persons in need of protection who lack financial resources, including those served by the Developmental Disabilities Planning Council (DDPC) and their contract guardians. Regardless of the financial circumstances, oversight of guardians and conservators is essential for upholding the rights and well-being of incapacitated persons.

As part of the pilot project the OSA sought to identify gaps in the current system where additional oversight is appropriate or advisable. Together with the AOC and others, the OSA worked to meet the intent of the 2018 legislation to provide for audits of accounts, estates, inventories and reports of protected persons under guardianship or conservatorship. While substantial progress was made during the initial term of the project, the OSA anticipates the MOU and its scope will continue to evolve to adapt to the challenges presented by the underlying issues and risks identified. Moving forward the OSA received funding for three (3) new full-time employees to work on guardianship and conservatorship matters in Fiscal Year 2020. There is substantial need for protecting one of the state's most vulnerable populations, and cross-agency collaboration is key to identifying and filling gaps in the process. While there is much work to be done still, evaluating guardians/conservators is imperative to ensure they are in compliance with their evolving duties, and the OSA is pleased to be a part of this process.



New Mexicans concerned about potential instances of fraud, waste, and abuse should contact the Office of the State Auditor.

Reports may be made anonymously through our website or by calling our fraud hotline at:

www.osafraud.org

1-866-OSA-FRAUD

You may also speak to an investigator by calling:

505-476-3800



Fraud Awareness Week

Each year, in mid-November, organizations from around the globe support International Fraud Awareness Week. This year Fraud Week was observed November 17-23, 2019 with a mission to educate on fraud prevention. In honor of Fraud Week the OSA delivered fraud prevention trainings during the month of November. Notably, Auditor Colón along with Special Investigations Director, Shawn Beck, presented to the New Mexico Chapter of ISACA, previously known as the Information Systems Audit and Control Association. This was a particularly special presentation as the local New Mexico chapter of ISACA is lead by Chapter President and OSA's Audit Manager, Liza Kerr.



The presentation entitled: *Combating Fraud, Waste, & Abuse and What You Can Do to Help* provided information on proactive techniques and practical tools to help organizations achieve greater success in fraud prevention. The message is clear, when organizations shift from a reactive approach to a proactive approach of fraud mitigation and prevention, successful operations will follow.

Tips to help improve cybersecurity risk management were provided in the form of internal control concepts, such as control activities, information and communication, and monitoring activities. Additional red flags to be aware of concerning email spoofing and phishing schemes and ransomware attacks were also highlighted during the presentation.

To learn more about these cybersecurity fraud risks please visit our website at www.saonm.org and navigate to the Risk Advisories page under the Accountability Office tab. There you will find our Risk Advisory on [Email Spoofing and Payroll Phishing Fraud](#) and [Ransomware Defense](#).

Inspire. Motivate. Uplift. Educate.

Accolades at OSA



State Auditor Brian S. Colón was honored by the New Mexico Holocaust and Intolerance Museum in October with its inaugural UPSTANDER Award which was created to recognize an individual who stands up for others by not allowing bigotry, hatred, or intolerance to happen without interjection. He was recognized again in November by the Albuquerque Business First as a 2019 Diverse Business Leader by Albuquerque Business First for his demonstrated commitment to go above and beyond to bolster equity and promote authentic diversity and inclusion in the workplace.

“I am profoundly honored and humbled to receive this award,” said State Auditor Brian Colón concerning the UPSTANDER Award. “My gratitude runs deep and the gift bestowed upon me by the Holocaust & Intolerance Museum of New Mexico. To be recognized as an Upstander against hate and intolerance, is truly fulfilling. Having lost members of my family in the Holocaust, this award is personally significant to me and my entire family. Thank you for naming me Upstander of the Year!”

The mission of the Holocaust & Intolerance Museum of New Mexico is to eliminate hate and intolerance, one mind at a time. It accomplishes this through exhibits and education programs that teach about genocide, prejudice, human rights, and social justice issues. These lessons are the foundation that build understanding and compassion in a troubled world.

“The Holocaust & Intolerance Museum of New Mexico, could not have thought of a more deserving person to be our first annual Upstander,” said Museum Board President, Victor Raigoza. “Brian, has consistently set the example and bar on how to give back to his community. His ability to help and lift people up is the standard we should all try to imitate. Brian is an absolute asset to our state and all to those who are fortunate enough to know him!”

Honorees for the Diverse Business Leaders Award were selected after first being publically nominated. A panel of judges then evaluated nominees on various criteria comprised of their achievements in advancing inclusive diversity in all areas including age, disability status, gender, sexual orientation, race, and religion.

“I am a proud advocate and ally for underrepresented populations and communities without a voice or seat at the table,” said Auditor Colón. “I am grateful and humbled to be included in this group of stellar honorees for this year’s awards. Thank you to our community for always answering my call when it comes to empowering and embracing inclusion to increase diversity in all areas.”

Accolades at OSA

Deputy State Auditor Natalie Cordova, CPA, was honored for her extensive experience and professional contributions in accounting to the State of New Mexico. The New Mexico Chapter of the Association of Government Accountants and the New Mexico Society of CPA's have awarded Deputy State Auditor Cordova as its 2019 recipient of the Financial Manager of the Year and Outstanding Member in Government, respectively.

"It is my deepest honor to work alongside Natalie, she is a brilliant accountant whose education and background clearly demonstrate her incredible qualities, capacity, and commitment to public service" said State Auditor Brian S. Colón. "Natalie is a wealth of experience and I am honored to celebrate her and the important work she does at the Office of the State Auditor. There is no doubt in my mind that she not only deserves this recognition, but she has indeed earned it."

The New Mexico Chapter of the Association of Government Accountants presented Deputy State Auditor Natalie Cordova with her award at a luncheon on October 17th and the New Mexico Society of CPAs will presented her with their award on November 1st at the annual Pride in the Profession luncheon.



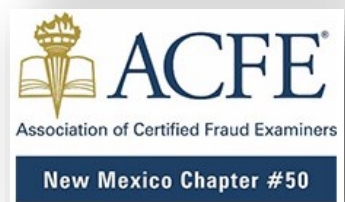
Congratulations Team OSA!

We'd like to give a shout-out to OSA team members who this year were elected to serve in leadership roles with various professional organizations:

Liza Kerr, CPA, CIA, CISA | OSA Audit Manager
President, ISACA New Mexico Chapter

David Mora, MBA, CFE | OSA Audit Supervisor
Member at Large, ACFE New Mexico Chapter

Stephanie W. Telles, MBA, CFE | Director, Government Accountability Office
Member at Large, ACFE New Mexico Chapter



Meet Our Interns

Benjamin Romero and Julieanna Vigil Served as summer interns at the OSA. They interviewed one another about their experience.

Ben (B): Julieanna, tell me a little about yourself?

Julieanna (J): I grew up in Northern New Mexico, along with my mother, Juliet, and younger sister, Lauren. I attended Pecos independent school district from Pre-school to 12th grade. While in high school, I was able to earn my general education certificate from Luna Community College before my Junior year! After HS, I attended NM Highlands University where I am currently pursuing a Business Administration degree with a concentration in management.

J: Ben, tell me a little about you?

B: My name is Ben Leo Romero, I am colorblind but my favorite color is Christmas. I grew up in Valencia County where I graduated from Los Lunas High School with a 4.20 GPA and was awarded NM 4A Basketball player of the year. I am grateful to have come from a wonderful family. My mother, Jane is a rock star of an attorney and has been an inspiration to me my whole life, my step-father, Travis, has been a community leader for many years as both the LLHS head basketball coach and history teacher, my older brother, Chris, is a leader in developing safer energy and my brilliant sister graduated this past year from UNM School of Law and plans to go into consumer law. After high school, I was fortunate to attend Nebraska Wesleyan University where I developed passion in the legal and economic fields. Through a program, I was able to study 6 months each in China, Nicaragua, and intern in Washington DC with then Congresswoman Michelle Lujan Grisham. These experiences enabled me to be conversational in Mandarin and Spanish and understand their political and economic systems. For fun - I love the outdoors, learning, staying active and enjoying the #NMTrue lifestyle.

B: That's awesome you were able to attend community college while in HS. I understand that you have an interest in the medical field - how do you believe the skills you have acquired will transfer over?

J: Pay attention to detail, help others, and learn how to excel in an office setting by being punctual, eager, and teachable.

J: What was a misconception you had about the OSA that changed because of your internship?

B: I always thought that audits were meant to uncover fraud, however, according to ACFE in their 2014 Global Fraud Study, I learned that only 3% of their 1,438 fraud cases were discovered from external audits. Whereas, over 40% were discovered via tip. It was awesome to see firsthand how SID Director Mr. Shawn Beck

and his team were able to thoroughly sift through numerous tips and focus on the ones that are truly hurting New Mexicans. I learned that the SID is an invaluable part of OSA and it was wonderful to witness their hard work firsthand.

B: In your experience what have been the biggest differences between taking an internship versus taking extra classes in the same field?

J: An internship provides exposure and real life experience that will help me meet basic job requirements after graduation.

J: Ben, What did you enjoy most about your OSA internship?

B: Many people distrust government; interning for OSA gave me the ability to help restore that trust in our system by holding state agencies accountable for fraud, waste, and abuse. No person or entity is above the law and it's been very rewarding to be a part of the checks and balances that our great nation holds so dearly.

B: So far, who was an individual in the office that you looked up to?

J: Well there are many. I would like to give a special thank you to Chantal Montano, Staff Auditor and Arthur Baca, IT Director for always being there and helping me grow into a successful, marketable young professional.

J: Who has been instrumental in having a successful internship with OSA?

B: It has been a privilege to meet and work alongside some of the brightest and dedicated minds that New Mexico has to offer. Everyone in this office deserves a shout out because the OSA deals with difficult complex issues on a daily basis and it's been inspiring to see the great work that comes out of this office. With that said, I believe greatness starts at the top with our State Auditor Mr. Brian Colón! There is a certain positivity and energy when Mr. Colón is around that encourages me to work hard, do well, learn as much as I can, and be the best version of myself. Mr. Colón takes an interest in his employees and ensures that we are able to go to him with any professional or personal problems that may arise.



The Office of the State Auditor
2540 Camino Edward Ortiz, Ste. A
Santa Fe, NM 87507

Phone: (505) 476-3800
Fax: (505) 827-3512
www.saonm.org