

# Administrative Office of the Courts

Supreme Court of New Mexico

Arthur W. Pepin, Director  
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March 11, 2024

Mr. Joseph M. Maestas, P.E., State Auditor  
Office of the State Auditor  
2540 Camino Edward Ortiz  
Ste A  
Santa Fe, NM 87507

**RE: REQUEST FOR PUBLIC COMMENT ON 2024 NOTICE OF CHANGES TO THE  
STATE AUDIT RULE**

Dear Mr. Maestas:

The Administrative Office of the Courts (AOC) would like to provide the following comments regarding the proposed change to the auditor rotation rule from eight years down to six years:

Lower Quality

The AOC believes this change would place an undue burden on state agencies and IPAs. We believe frequent audit rotations tend to lower the quality of the audits. More time, effort and money is spent on the initial learning and understanding of the agency's operations as opposed to providing an efficient, effective and thorough audit. Longer term relationships offer a deeper, historical understanding of operations which enhance the audit quality.

Independence

We do not adhere to the thought that less frequent audit rotations adversely affect auditor independence standards. There are several standards and mechanisms in place, including those at OSA & DFA that ensure the quality of audits remain uncompromised.

Thank you for the opportunity to comment on this potential rule change. If you have any questions, please feel free to contact me at (505) 819-9297.

Respectfully,

*Dimple Tafoya*

Dimple Tafoya  
Chief Financial Officer  
Administrative Office of the Courts