

March 8, 2024

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

State of New Mexico, Office of the State Auditor

2540 Camino Edward Ortiz, Suite A,

Santa Fe, New Mexico 87507

Re: Request for Public Comment on 2024's Notice of Changes to the State Audit Rule

During review of the Notice of Changes to the State Audit Rule, it was noted that the State Auditor's Office is proposing the following amendment; "amend and shortens the auditor rotation rule from eight (8) to six (6) years". We would like to provide our viewpoint and comment on this proposed change.

We request that the State Audit Rule does not change the rotation rule. Regardless, our auditors will still have to go out to bid this fiscal year. However, if the rotation rule changes, they will not be able to bid. This change will cause a great burden on finance staff to change auditors frequently.

Changing the Rotation Rule from an 8-year Interval to a 6-year Interval can contribute to the following adverse issues

- Lower quality audits
- Increase in late audits
- Higher costs

Maintaining the 8-year Rotation Rule will continue the following advantages

- Stability fostering audit quality
- Timely audits

Thank you for the opportunity to submit a comment regarding this matter for your consideration.

Thank you,

**Asma Dawood**



**Financial Services Director**

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