







































































































Contracts with Independent Auditors by State Agencies, filed 5/14/1971; SA Rule No. 71-2, Regulations of State Auditor for Audits by Independent Auditors, filed 5/27/1971; SA Rule No. 72-1, Regulations of State Auditor Relating to Audit Contracts With Independent Auditors by Agencies of the State of New Mexico, filed 6/1/1972; SA Rule No. 72-2, Regulations of State Auditor for Audits by Independent Auditors, filed 6/1/1972; SA Rule No. 74-1, Regulations of State Auditor Relating to Reporting Statutory Violations, filed 2/28/1974; SA Rule No. 74-2, Rotation of Assignments, filed 2/28/1974; SA No. 78-1, Regulations Governing the Auditing of New Mexico Governmental Agencies, filed 11/3/1978; Amendment No. 1 to SA Rule 78-1, Regulations Governing the Auditing of New Mexico Governmental Agencies, filed 5/28/1980; SA Rule No. 82-1, Regulation Governing the Auditing of New Mexico Governmental Agencies, filed 12/17/1982; SA Rule No. 84-1, Regulations Governing the Auditing of Agencies of the State of New Mexico, filed 4/10/1984; SA Rule No. 85-1, Regulations Governing the Auditing of Agencies of the State of New Mexico, filed 1/28/1985; SA Rule No. 85-3, Regulation for State Agencies Concerning NCGA Statement No. 4 - Accounting and Financial Reporting Principles for Claims and Judgements and Compensated Absences, filed 4/16/1980; SA Rule No. 85-4, Regulations Governing the Auditing of Housing Authorities of the State of New Mexico, filed 6/12/1985; SA Rule No. 85-5, Regulations Pertaining to Single Audits of State Agencies and Local Public Bodies, filed 6/17/1985; SA Rule No. 85-6, Audits of Grants to Subrecipients, filed 6/17/1985; SA Rule No. 86-1, Regulations Governing the Audits of Agencies of the State of New Mexico, filed 1/20/1986; SA Rule No. 86-2, Regulation Governing Violations of Criminal Statutes in Connection with Financial Affairs, filed 3/20/1986; SA Rule No. 86-3, Professional Services Contracts, filed 7/9/1986; SA Rule 87-1, Regulations Governing the Audits of Agencies of the State of New Mexico, filed 2/13/1987; SA Rule 87-2, Approval of Audit Contracts, filed 4/2/1987; SA Rule 87-3, Audit Requirements for Deferred Compensation, Retirement Plans, Budget and Public Money for the State of New Mexico, filed 8/1/1987; SA Rule 88-1, Regulations Governing the Audits of Agencies of the State of New Mexico, filed 2/1/1988; SA Rule 89-1, Regulations Governing the Audits of Agencies of the State of New Mexico, filed 3/10/1989; SA Rule 90-1, Regulations Governing the Audits of Agencies of the State of New Mexico, filed 3/1/1990; SA Rule 90-3, Auditor's Responsibilities Related to Fees Collected on Convictions Relating to Intoxicating Liquor and Controlled Substances, filed 5/7/1990; SA Rule 91-1, Regulation Governing the Audits of Agencies of the State of New Mexico, filed 3/13/1991; SA Rule 92-1, Regulations Governing the Audits of Agencies of the State of New Mexico, filed 3/6/1992; SA Rule 93-1, Regulations Governing the Audits of Agencies of the State of New Mexico, filed 2/25/1993; SA Rule 94-1, Regulations Governing the Audits of Agencies of the State of New Mexico, filed 2/25/1994; Amendment 1 to SA Rule 94-1, Regulations Governing the Audits of Agencies of the State of New Mexico, filed 5/16/1994; SA Rule 95-1, Regulations Governing the Audits of Agencies of the State of New Mexico, filed 3/16/1995; and 2 NMAC 2.2, Requirements for Contracting and Conducting Audits of Agencies, filed 4/2/1996.

**History of Repealed/Amended Material:**

- 2 NMAC 2.2, Requirements for Contracting and Conducting Audits of Entities - Repealed, 3/30/2001.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 3/29/2002.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 4/30/2003.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 3/31/2004.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 5/13/2005.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 3/16/2006.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 4/16/2007.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 4/15/2008.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 2/27/2009.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 2/12/2010.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 2/28/2011.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 2/15/2012.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 2/28/2013.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 2/28/2014.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 3/16/2015.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 3/15/2016.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 3/14/2017.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Repealed, 2/27/2018.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Amended, 3/12/2019.
- 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Entities - Amended, 5/28/2019.