

January 24, 2020

Elise Mignardot, Director of Compliance and Quality Control
Office of the State Auditor
2540 Camino Edward Ortiz, Suite A
Santa Fe, New Mexico 87505

Dear Ms. Mignardot,

Thank you for the opportunity to comment on the Audit Rule draft. The Department of Health (DOH) would like to comment on the change proposed in Section 2.2.2.12.F, which removes the requirement of preparing indigent care cost and funding reports and calculations of providing indigent care worksheets schedules. If this section is removed, 2.2.2.10.A.2.e.vii is probably no longer needed, "(vii) the indigent care schedules for hospitals pursuant to Subsection F of 2.2.2.12 NMAC; and."

Thank you for the annual changes to improve financial reporting and the Audit Rule. Each year, the language becomes more concise and easier to follow.

Kind regards,



Eve T. Banner
Financial Accounting Bureau Chief