

**Office of the State Auditor – Fiscal Year 2021 Application Form**  
**Financial Assistance for Small Political Subdivisions – Audit Act Compliance**

**Note: Please attach supporting documentation where indicated on this form. You may also attach additional pages if extra space is needed to answer the questions below.**

**PLEASE ENSURE APPLICATION IS COMPLETE PRIOR TO SUBMISSION.**

**I. Agency Contact Information**

Name of agency: \_\_\_\_\_  
 Physical Address: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_  
 County where agency is located: \_\_\_\_\_

Agency Head Information

Name and Title: \_\_\_\_\_  
 Phone Number(s): \_\_\_\_\_ Email Address: \_\_\_\_\_

Agency Primary Contact Information

Name and Title: \_\_\_\_\_  
 Phone Number(s): \_\_\_\_\_ Email Address: \_\_\_\_\_

Your agency's operating year (example: Jan. through Dec. or July through June) \_\_\_\_\_

**II. Type of Financial Assistance Requested**

- Please indicate the years for which you are requesting financial assistance to complete your financial reporting requirements. Please also indicate the type of reporting needed. If reporting is required under the tiered system, please indicate the specific Tier applicable (please refer to Tier Determination Form). Please note funding is not available for engagements that have been issued prior to the application submission.  
**Note:** This application only applies to audit reports or agreed-upon procedures reports for fiscal year 2020 or prior years in which the agency has yet to submit the required reports.

Fiscal Year Ended	Type of Reporting Needed

2. For the year(s) indicated on page 1, please explain why your agency has not met or will not meet the financial reporting requirements.

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3. Has the agency submitted the required audit report, agreed-upon procedures report or Tier Certification for the prior years listed below? Please indicate the type of report submitted to the Office of the State Auditor (OSA) for the years below or indicate the reason for non-submission. **Please include with your application any prior year Tier Certifications that have not been previously been submitted the OSA.**

**Note: Your agency must be in compliance for fiscal periods prior to the period for which you are applying.**

Fiscal Year Ended	Type of Report Submitted
2010	
2011	
2012	
2013	
2014	
2015	
2016	
2017	
2018	
2019	

4. Please explain any efforts your agency has made to procure an independent public accountant (IPA). Please provide any and all supporting documents, such as the names of the audit firms, the dollar amount of the quotes, etc. **Please note, OSA may select your agency to perform the agreed-upon procedures. If your agency is awarded funding and is selected for OSA to perform the engagement, you will receive notification with a grant award.**

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### III. Additional Financial Information

1. Please describe the governing structure of your agency. For example, if your agency has a governing board, please indicate how many board members, whether they are elected and how often the board meets.

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2. Please describe the financial management administration of your agency. Please indicate who keeps and prepares your financial records, the types of financial records that individual prepares or maintains (e.g., annual financial reports, financial statements, etc.) and what financial experience/expertise that individual possesses.

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3. Please enter your ending **cash and investment** (if applicable) balances for **all** of your agency's bank and investment accounts at the most recent fiscal year end. In the lines below, please list any outstanding checks or deposits at fiscal year-end and explain in detail your agency's current financial situation. Also, please describe any significant changes in cash and investment balances that are expected or have occurred subsequent to fiscal year end. **Please include copies attached to this application of all the agency's bank and investment statements ending July 31, 2020.**

**For Fiscal Year ending June 30 please complete below:**

	Bank Balance	Add: Deposits in transit	Subtract: Outstanding Checks	Reconciled Balance
June ending cash balance	\$	\$	\$	\$
June ending investment balance	\$	\$	\$	\$
Total	\$	\$	\$	\$

**For Fiscal Year ending December 31 please complete below:**

	Bank Balance	Add: Deposits in transit	Subtract: Outstanding Checks	Reconciled Balance
December ending cash balance	\$	\$	\$	\$
December ending investment balance	\$	\$	\$	\$
Total	\$	\$	\$	\$

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4. Please list your agency’s total annual revenue on a tier system of financial reporting for the following fiscal years. Please also include a detailed breakdown or description of the source of the funds. In the space below, please list your agency’s total annual revenue on the tier system of financial report for years for which you are applying for financial assistance, if not included previously. **Please include supporting documentation such as annual financial reports, if available, and/or bank statements. (The tier system of financial reporting is on a cash basis and excludes cash receipts from capital outlay awards and federal and private grants).**

Fiscal Year	Annual Revenue	Source
2016	\$	
2017	\$	
2018	\$	
2019	\$	
2020	\$	

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5. Please list funding individually by fiscal year that the agency received from each outside agency, excluding State funding that will be described in question 6. **Please include all supporting documentation.**

Fiscal Year	Amount	Outside Agency
	\$	
	\$	
	\$	
	\$	

6. Please describe any funding your agency has applied for or received from the State, e.g. capital outlay, Interstate Stream Commission, Water Trust Board or Colonias.

A. Please include the date and dollar amount of the Capital Outlay Appropriations received by the agency. Also, please list amount expended for the project by fiscal year.

Date	Project Number	Amount Awarded	Expended Amount/Fiscal Year
		\$	
		\$	
		\$	
		\$	

If your agency has not received Capital Outlay but has received other types of state funding, please skip to part C.

B. For the Capital Outlay Appropriations indicated above, has the agency used/expended at least 50% of, or the remainder of, that appropriation?

Yes     No

Note: If the agency has not expended at least 50% of, or the remainder of that appropriation, and has revenues less than \$50,000, the agency will only need to submit a Tier 1 or 2 certification for those years.

C. Please indicate the type of other State funding the agency has received.

Type	Date Received	Direct or Indirect	Dollar Amount
			\$
			\$
			\$
			\$

*Direct* refers to if the funds were deposited into an account belonging to the agency. *Indirect* refers to if the funds were paid directly to the engineer, contractor, etc. from the awarding entity, or fiscal agent.

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7. Please indicate if any State and/or Federal funding is currently in jeopardy due to your agency's failure to submit the required audit or agreed-upon procedures reports under the Audit Act. **Please include all supporting documentation. For example, if your agency has received a letter from the funding agency indicating funding is being withheld, please include a copy of the letter.**

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8. If given financial assistance, explain what steps your agency will do in the future to ensure timely submission of audit reports or agreed-upon procedures reports required by the Audit Act.

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**Certification of Application:** I understand that the information that I provide will be used only to determine my agency's eligibility for financial assistance. I further understand that the information which I submit concerning my agency's finances is subject to verification by the Office of the State Auditor or other agencies of the State of New Mexico. .

I hereby certify that the information submitted on this application is true, accurate and complete to the best of my knowledge. Finally, I hereby attest that I have the authority to certify the information submitted in this application on behalf of the agency.

Agency Head/Designee:

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)