

Office of the State Auditor – Fiscal Year 2022 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/Local Public Body 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

1. 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 2021 or prior years in which the agency or local public body 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 or local public body has not met or will not meet the financial reporting requirements.

3. Has the agency or local public body 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 submit any prior year Tier Certifications, that have not been submitted to OSA, in OSA-Connect as soon as possible.**
Note: Your agency or local public body must be in compliance for fiscal periods prior to the period for which you are applying. If you need assistance, please contact Monique.Hurtado@osa.state.nm.us.

Fiscal Year Ended	Type of Report Submitted
2010	
2011	
2012	
2013	
2014	
2015	
2016	
2017	
2018	
2019	
2020	

4. Please explain any efforts your agency or local public body has made to procure an independent public accountant (IPA). Please include details, such as the names of the audit firms, the dollar amount of the quotes, etc. **Please note the OSA may elect to perform the engagement for your agency or local public body. If your agency or local public body is awarded funding and is selected for the OSA to perform the engagement, you will receive notification with a grant award.**

III. Additional Financial Information

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

2. Please describe the financial management administration of your agency or local public body. 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.

3. Please enter your ending **cash and investment** (if applicable) balances for **all** of your agency's or local public body's bank and investment accounts at June 30, 2021. In the table below, please list any outstanding checks or deposits at June 30, 2021. **Please include copies attached to this application of all the agency's or local public body's bank and investment statements ending June 30, 2021 and July 31, 2021.**

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	\$	\$	\$	\$

Please explain in detail your agency's or local public body's current financial situation. Also, please describe any significant changes in cash and investment balances that are expected or have occurred subsequent June 30, 2021.

4. Please list your agency’s or local public body’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. **(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
2017	\$	
2018	\$	
2019	\$	
2020	\$	
2021	\$	

In the space below, please list your agency’s or local public body’s total annual revenue on the tier system of financial reporting 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.**

5. Please describe any funding your agency or local public body has applied for or received from the State, e.g. capital outlay, Interstate Stream Commission, Water Trust Board or Colonias that has not been included in prior years agreed-upon procedures engagements. Please list the details of State funding the agency or local public body has received below.

Type	Project Number	Amount Awarded	Date Received	Direct or Indirect*	Expended Amount to Date**/Fiscal Year
		\$			\$
		\$			\$
		\$			\$
		\$			\$

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

**Expended amount to date is amounts withdrawn from the bank account for the fiscal year end related to the funding received.

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

In the space below, please note any awards that are anticipated to be 50% or more expended by the fiscal year end.

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6. Please indicate if any State and/or Federal funding is currently in jeopardy due to your agency's or local public body'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 or local public body has received a letter from the funding agency indicating funding is being withheld, please include a copy of the letter.**

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

Certification of Application: I understand that the information I provide will be used only to determine my agency's or local public body's eligibility for financial assistance. I further understand that the information which I submit concerning my agency's or local public body'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 or local public body.

Agency Head/Designee:

(Signature)

(Print Name)

(Title)

(Date)