

# BE *AUDIT* YOU CAN BE

A PERIODIC NEWSLETTER FROM THE OSA



## In this issue

- ◇ Accountability
- ◇ Transparency
- ◇ Excellence
- ◇ Accolades at OSA



September 26, 2021 marked New Mexico State Auditor, Brian S. Colón's 1000th as *your* State Auditor. This issue celebrates the work the Office of the State Auditor (OSA) under his leadership.

## **Celebrating 1000 day of Accountability, Transparency, and Excellence in Government!**

Over the last two and a half years State Auditor Brian S. Colón has tackled allegations of waste, fraud, and abuse at every level, with integrity and independence.

He has been steadfast in his commitment to accountability, transparency, and excellence in government and feels a sense of responsibility to protect New Mexico's tax dollars and by extension to protect New Mexicans.

In this issue we'll look back on the last 1000 days and celebrate the work of the Office of the State Auditor and Auditor Colón's 1000 days of service.

# Accountability: The answerability in governance

Accountability is an essential condition placed upon government and its public servants. It sets the expectations on ethics and governance and is a central obligation to individual and



organizational responsibility. The OSA recognizes that those who govern should be accountable to the public and that all New Mexicans ought to participate as good stewards in the work of state government and be adequately informed of its workings, which the OSA provides through annual audits and other examinations of governmental financial affairs and transactions.

**Proactive Prevention Through Education**—Over the past 1000 days, the OSA has created new opportunities for more focused trainings to assist agencies achieve improved performance and greater accountability to taxpayers. In doing so, the OSA has shifted from a reactive approach to accountability to a proactive one through including education and training. In the last 6 months alone Auditor Colón, along with OSA team members, have presented at 9 events serving over 1,700 stakeholders. “Educating our stakeholders is one of the most critical services we can provide when it comes to maximizing our efforts to combat waste, fraud, and abuse in state and local government,” said Auditor Colón.

## State Auditor Colón Joins Association of Certified

**Fraud Examiners**—Auditor Colón successfully obtained the Certified Fraud Examiner (CFE) credential by completing international requirements and passing a rigorous four-part exam covering a body of knowledge that includes: financial transactions and fraud schemes, law, investigation, and fraud prevention and deterrence. Auditor Colón joins his predecessors the Honorable Tim Keller and the Honorable Hector Balderas in becoming a CFE while serving as the State Auditor.



Currently, the OSA boasts seven CFE credentialed team members, including Auditor Colón, they are: Director of the Government Accountability Office, Stephanie W. Telles, MBA, CFE; Director of the Special Investigations Division (SID), Shawn Beck, CFE; and Audit Supervisors, David Mora, CFE, Alanna Goodman, CFE, Darla Brewer, CFE, and Guadalupe Jaramillo, CFE.

# Transparency: Central to good governance

Transparency shines light on government and provides necessary checks on those exercising power. It is a critical characteristic in governance that allows those impacted by decisionmakers to know what the process was that led to decisions and results. It is a condition of operational principles to aid in the achievement of openness and equitability and allows for positive impacts because it increases efficiency and effectiveness. Transparency is one of the strongest tools we can use against corruption, waste, fraud, and abuse.

## Secret Settlements Uncovered—

Following the designation of a special audit to examine severe allegations into secret settlement payouts by the State, Auditor Colón identified several questionable expenditures related to \$2.7 million in secret settlement payouts with virtually no proof as to why they were approved.

“We should never settle matters and use taxpayer money to pay out secret settlements based solely on a two-paragraph letter without a

*“Secret processes can be exploited, especially when they are kept unlawfully confidential. That is not the transparency my office champions.”—Auditor Brian S. Colón*



full and proper investigation,” said Auditor Colón about the results of the special audit. The expenditures represented large sums of taxpayer money disbursed by the General

Services Department (GSD). The results of the special audit were incredibly concerning. The report illustrated the weaknesses and secret process that allowed for the settlements to be quickly and quietly approved. GSD has since fulfilled its commitment to correcting the process ensuring a documented process supports any funds disbursed.

**Transparency in action at the OSA—Audit Rule:** Each year the OSA embarks on a statewide tour to provide training to governmental agency employees and independent public accountant (IPA) firm representatives on significant and critical updates to the Audit Rule. The program includes high-level training on the audit process, updates to the Audit Rule, and other technical auditing topics. In an effort to minimize health risks associated with COVID-19, Auditor Colón took proactive measures by cancelling in-person trainings and, instead hosted the training virtually, in partnership with the New Mexico Society of CPAs, for the past two years. In doing so, not only did the OSA engage in responsible best practices, we were also able to increase active registration and participation from our stakeholders statewide.

# Excellence: Strengthened outcomes in governance

Accountability and transparency go hand-in-hand and together they produce improved excellence in government. Excellence in government happens when we strengthen our outcomes by offering solutions to our toughest challenges and by building (and sometimes, rebuilding) public trust. Excellence is leading by example and setting a positive tone at the top. It is central to good governance and fundamental to the ethical operational practices that enable government to better serve New Mexicans.

**Constituents First an Open Door Policy**—Outreach to constituents, especially those who live in rural communities, is a critical component to the excellence in governance the OSA strives for each day. To fulfill the OSA mission of accountability, transparency, and excellence Auditor Colón maintains an open door policy. This doesn't just include visits to the OSA offices, but is part of a larger initiative for more rural outreach. Auditor Colón has visited several rural counties including: Union, Mora, Luna, Grant, Sierra, Hidalgo, and Colfax hosting open office hours giving constituents an opportunity to meet with him and staff of the OSA in-person to



discuss matters of government accountability and transparency. While the ongoing pandemic has affected these in-person office hours, Auditor Colón and staff continue to be available to all constituents statewide virtually.



**State Auditor Celebrates the Excellence of Others**—This year, Auditor Colón nominated former State Treasurer, James B. Lewis, to the National Association of State Auditors, Comptrollers, and Treasurers (NASACT) Hall of Fame for his utilizing his leadership, experience, and unwavering commitment as a champion for all New Mexicans. The NASACT Hall of Fame honors those who have made major and enduring impacts on state government financial management and is meant to memorialize the vision, accomplishments, and lasting impacts of leaders among its membership and broader community.

Honorable James B. Lewis, State Auditor Brian S. Colón  
Photo Credit, Deputy State Auditor, Natalie Cordova

# Excellence: Strengthened outcomes in governance



Honorable James B. Lewis, State Auditor Brian S. Colón, Deputy State Auditor Natalie Cordova.

“He truly is the embodiment of a Financial Superhero in New Mexico, stepping up when our beautiful Land of Enchantment needed him the most,” said Auditor Colón. “Mr. Lewis transformed the treasurer’s office by defining their vision, mission, and core values. He restored faith in the system that was sadly plagued by bad actors for too many years. His tenure as the longest serving state treasurer in the history of New Mexico is truly exemplary. To nominate Mr. Lewis for this much deserved recognition is my honor and privilege.”

Auditor Colón is well known for celebrating excellence in government applauding both individuals and agencies for demonstrating their commitment to the service of all New Mexicans.

## **Auditor Colón selected to help facilitate full Latino participation in the American political process—**

Auditor Brian Colón has been elected to the Board of the National Association of Latino Elected and Appointed Officials (NALEO) for a term of three years. NALEO is the non-partisan leadership organization of the nation’s more than 6,800 Latino elected and appointed officials. Auditor Colón joins 6 other new Board members who were selected during NALEO’s annual meeting from a list of 29 nominees by its Nominations Committee, chaired by Rhode Island’s Secretary of State.

*“New Mexico’s elected officials have a long history of leadership in the NALEO and to follow in their footsteps by being selected to serve on the Board is a terrific honor,” said Auditor Colón. “As an elected official in a minority-majority state the work I will be doing as a member of the Board is of particular importance and significance. I look forward to advancing the organization’s mission of ensuring the nation’s Latino elected and appointed officials are effective advocates for the communities we serve.”*



# Excellence: Strengthened outcomes in governance

**Leading by Example: Family Friendly Place to Work and other accolades**—Excellence in government means leading by example and celebrating collective successes. The OSA has, for the two years in a row, been recognized as a Gold Level Family Friendly place to work by the New Mexico Family Friendly Business Initiative, because we have developed and implemented family centered policies and a workplace culture to access them for our team members. Part of why we're able to do such great work for New Mexicans is because we make sure our team members are supported. Additionally, when our team members are recognized for their successes we applaud their achievements. Join Auditor Colón and Team OSA in celebrating a culture that honors, elevates, and embraces our team members on their experience, skills, and professional contributions.

## Congratulations Team OSA!

- 2020 & 2021 Gold Level Family Friendly Business, New Mexico Family Friendly Business
- 2019 Natalie, Cordova, CPA: AGA Financial Manager of the Year
- 2019 Natalie Cordova, CPA: NMSCPA Outstanding Member in Government
- 2020 Lynette Kennard, CPA, CGFM: NMSCPA Woman to Watch-Experienced Leader
- 2021 Elena Tercero, CGFM, CPA: AGA President's Award
- 2019 Brian S. Colón, Esq., CFE: Diverse Business Leader
- 2020 Stephanie W. Telles, MBA, CFE: Diverse Business Leader
- 2021 Christopher Jaramillo, Esq: 40 Under 40
- 2021 Kusum Adhikari: NMSCPA Scholarship Recipient



**Due to precautionary health measures, our physical office will be closed until further notice.**

**Our staff is working remotely and available via telephone or email.**



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