

**MANUAL OF PROCEDURES  
PSAB SUPPLEMENT 6  
FINANCIAL AND COMPLIANCE AUDIT**

---

**TABLE OF CONTENTS**

<b>AUDITS.....</b>	<b>1</b>
REGULATORY AUTHORITY .....	1
THE AUDIT CONTRACT.....	1
THE AUDIT COMMITTEE .....	2
<i>Auditor Qualifications</i> .....	2
<i>General Standard for Independence</i> .....	3
PROGRESS AND FINAL PAYMENT .....	3
PREPARATION OF FINANCIAL STATEMENTS .....	4
AUDITOR COMMUNICATIONS .....	4
FINANCIAL STANDARDS .....	5
COMPLIANCE STANDARDS .....	5
<b>PERTAINING TO SCHOOL DISTRICTS .....</b>	<b>7</b>
CASH RECONCILIATION .....	7
CAPITAL EXPENDITURES BY STATE AGENCY .....	7
AGENCY FUNDS .....	7
REGIONAL EDUCATION COOPERATIVES (RECS) .....	7
CHARTER SCHOOLS .....	8
REPORT DUE DATES.....	8
SANCTIONS FOR LATE REPORTS .....	8
REVIEW OF ANNUAL AUDIT REPORT .....	9
AUDIT FINDINGS.....	9
<i>Late Audit</i> .....	9
<i>Requirement for Retaining Auditor</i> .....	9
<i>Bank Accounts Not Reconciled</i> .....	9
<i>Overspent Budget</i> .....	10
<i>Lack of Segregation of Duties</i> .....	10
<i>Failing to Prepare Own Financial Statements</i> .....	10
<i>Required MD &amp; A</i> .....	10
<i>Lack of Written Policies &amp; Administrative Procedures</i> .....	10
<i>Late Deposits</i> .....	10
<i>Signature Plates &amp; Check Security</i> .....	11
<i>Capital Assets</i> .....	11

*Travel & Per Diem Violations* ..... 11  
*Procurement Procedures*..... 11  
**SPECIAL AUDITS AND EXAMINATIONS** ..... 11  
**REFERENCES** ..... 12  
**FEDERAL REFERENCES**..... 12  
**KEY WORD INDEX**..... I  
**TABLE OF AUTHORITIES** ..... II

**MANUAL OF PROCEDURES  
PSAB SUPPLEMENT 6  
FINANCIAL AND COMPLIANCE AUDIT**

---

**AUDITS**

Every school district, charter school and Regional Education Cooperative (REC) is required to be thoroughly examined and audited each year by the State Auditor, personnel of his office or by approved independent auditors. The audits are to be conducted in accordance with generally accepted auditing standards and rules issued by the State Auditor. [Section 12.6.3 (A), NMSA 1978]

**REGULATORY AUTHORITY**

School districts should become familiar with the general criteria for conducting an audit and the standards the district's auditor is required to adhere to in performing the audit as contained in 2.2.2 NMAC.

Statutory authority requires the state auditor to prepare the necessary regulations necessary to perform audits of school districts in the State of New Mexico. The Audit Act detailed in Sections 12-6-1 through 12-6-14, NMSA 1978 the requires the state auditor to conduct a financial and compliance audit of every state agency including schools in accordance with governmental auditing, accounting and financial reporting standards.

Specific rules and regulations regarding audits of school districts and charter schools are updated annually by the Office of the State Auditor and are now on file in 2.2.2 NMAC.

**THE AUDIT CONTRACT**

Section 12-6-3 NMSA 1978 requires the financial affairs of every school district and charter school to be examined and audited. The state auditor will notify each district and charter school designated for audit by an independent public accountant (IPA), and those districts and charter schools shall enter into a contract with the IPA of its choice in accordance with procedures described in the Auditor's Rule (2.2.2.8 NMAC). Payment of public funds may not be made to an IPA unless a contract is entered into and approved in writing by the state auditor.

IPA services that cost no more than \$50,000 excluding gross receipts tax on each year's contract should be considered small purchases and fall under the procurement requirements for small purchases. (See PSAB Supplement 13, Purchasing). Districts are encouraged to obtain no fewer than three written or oral quotations and to purchase services using a multi-year proposal (not to exceed three years) in which the cost is \$50,000 or less each year.

For IPA services that cost over \$50,000 excluding gross receipts for each year of the contract, the district shall seek competitive, sealed proposals and contract for services in accordance with the Procurement Code (Chapter 13, Article 1, NMSA 1978). The district is encouraged to seek a multi-year proposal for up to three years. Districts may contract with the same IPA for no more than six consecutive years.

## **THE AUDIT COMMITTEE**

Each an audit subcommittee pursuant to Section 22-8-12.3 (D), NMSA 1978 local school board and each governing authority of a charter school will establish

*D. Except as otherwise provided in this Section, each local school board shall appoint an audit committee that consists of two board members, one volunteer member who is a parent of a student attending that school district and one volunteer member who has experience in accounting or financial matters. The superintendent and the school district business manager shall serve as ex-officio members of the committee. A local school board with more than five members may appoint more than two board members to its audit committee. The audit committee shall*

- 1) evaluate the request for proposal for annual financial audit services;*
- 2) recommend the selection of the financial auditor;*
- 3) attend the entrance and exit conferences for annual and special audits;*
- 4) meet with external financial auditors at least monthly after audit field work begins until the conclusion of the audit;*
- 5) be accessible to the external financial auditors as requested to facilitate communication with the board and the superintendent;*
- 6) track and report progress on the status of the most recent audit findings and advise the local school board on policy changes needed to address audit findings;*
- 7) provide other advice and assistance as requested by the local school board;*
- 8) be subject to the same requirements regarding the confidentiality of audit information as those imposed upon the local school board by the Audit Act (Section 12-6-1 NMSA 1978) and rules of the state auditor.*

The committee shall evaluate the competitive sealed proposals considering the following criteria.

### **Auditor Qualifications**

- Capability
  - Does the auditor have the capability to perform the type and size of audit?
  - What were the results of the auditor's most recent peer review?
  - Was the proposal complete and well organized?
- Work Requirements and Approach
  - IPA's knowledge of district's need and product required
  - Proposal contains sound technical plan and realistic time line

- Technical Experience
  - Governmental audit experience
  - Continuing professional education on audits for public schools

### **General Standard for Independence**

GAGAS 3.03, “Auditors and audit organizations must maintain independence so that their opinions, conclusions, judgments, and recommendations will be impartial and will be viewed as impartial by objective third parties.” As a result, the following rules apply to professional service contracts for non-audit services.

- An IPA who performs the district’s financial audit shall not enter into any special audit or non audit service contract without the approval of the state auditor.
- An IPA who does not perform the district’s audit shall submit a copy of any professional services contract entered into between the district and the IPA.
- The state auditor may not approve a contract for any of these non audit services performed by the same IPA who performs the district’s annual audit.
  - ◆ Maintaining or preparing the basic accounting records
  - ◆ Posting transactions
  - ◆ Providing payroll services
  - ◆ Influencing management for a single individual for a specific position subject that is key to the audit
  - ◆ Developing the district’s performance measurement system
  - ◆ Developing the district’s policies, procedures and internal controls
  - ◆ Providing services that are management’s primary basis for making decisions
  - ◆ Carrying out internal audit functions
  - ◆ Serving as voting members of the school board
  - ◆ Maintaining custody of the district’s assets

After conducting the evaluation for each IPA, a state chartered charter school shall submit the IPA recommendation to the state auditor for approval. PED approval is no longer required for school districts and locally chartered charter schools. (2.2.2.12 (C) NMAC).

### **PROGRESS AND FINAL PAYMENT**

Section 12-6-14 (B), NMSA 1978 provides that the state auditor may authorize progress payments based on evidence of the percentage of audit work completed. Progress payments up to 69% do not require the state auditor approval if the district certifies receipt of services. Progress payments from 70% to 90% require state auditor approval after approval by the district. Final payment may not be made until the state auditor has notified the district in writing that the audit has been made in a competent manner in

accordance with contract provision and the Auditor's Rule, and the audit has been released to the district. The district may not make final payment to the IPA prior to the review and release of the audit by the state auditor.

### PREPARATION OF FINANCIAL STATEMENTS

The financial statements are the responsibility of the school district. The district shall maintain adequate accounting records, prepare the financial statements in accordance with GAAP and provide complete, accurate and timely information to the IPA in order to meet the audit report due date deadline. (2.2.2.8(J,2) NMAC). If the IPA prepared the financial statements for review including documenting the safeguards as required by GAGAS 3.30, the auditor must disclose this fact in the exit conference page of the audit report. If the IPA prepared the financial statements, **the auditor must determine whether a SAS 115 audit finding should be reported (See PSAB Supplement 5, Financial Statements).**

### AUDITOR COMMUNICATIONS

Auditors have certain communication standards regarding the parties with whom the auditors must communicate during the planning stages of the audit. Specifically, auditors should communicate the following information to both management and those charged with governance including the audit committee, or individuals requesting the audit, during the planning stages of the audit.

- Any potential restriction of the auditor's reports
- The nature of planned work and level of assurance to be provided related to internal control over financial reporting and compliance with laws, regulations and provisions of contracts or grant agreements

The details of this planning should be detailed in a written and dated engagement letter.



## FINANCIAL STANDARDS

The financial statements shall be prepared in accordance with accounting principles generally accepted in the United States of America. These principles are identified in the Codification of Governmental Accounting and Financial Reporting Standards (GASB), latest addition. Districts should maintain professional libraries to enable them to be familiar with financial statement preparation. A partial list of publications is included in the appendix to this Supplement.

### 6.20.2.13 NMAC FINANCIAL STANDARDS:

B. Funds and account groups: **School** districts shall use funds and account groups to report their financial position and operating results. Funds are classified into three broad categories: a) governmental funds, b) proprietary funds and c) fiduciary funds. There are two account groups: a) general fixed assets and b) general long-term debt.

D. Basis of accounting: In accordance with GASB 34, **school** districts shall use a **full accrual basis** of accounting in preparation of annual financial statements and **cash basis of accounting** for budgeting and reporting.

## COMPLIANCE STANDARDS

The district's and charter school's compliance with the following state statutes and constitutional provisions will be tested by the auditors including the districts *internal controls* to ensure compliance. The auditors shall use AICPA and GAGAS standards of internal control. In addition the auditor is required to report any deficiencies over internal controls, immaterial violations of provisions of contracts and agreements, or abuse per Section 12-6-5 NMSA 1978. All communication with management and district oversight officials regarding any instances of noncompliance or internal control weaknesses must be communicated in writing. The auditor shall obtain management's responses to the audit finding in writing.

- The Procurement Code (Section 13-1-1 to 13-1-199 NMSA 1978) - See PSAB Supplement 13, Purchasing in this manual;
- Per Diem and Mileage Act (Section 10-8-1 to 10-8-8 NMSA 1978) - See PSAB Supplement 20, Travel & Training in this manual;
- Personnel Act - See Supplement 14, Payroll;
- Public Money;
- Public School Finance Act, primarily Cash Control – See PSAB Supplement 7, Cash Controls;
- Investment of Public Money –See PSAB Supplement 8, Investments;

- Public Employees Retirement Act (Section 10-11-1 to 10-11-141 NMSA 1978) - See PSAB Supplement 14, Payroll;
- Sale of Public Property – See PSAB Supplement 12, Capital Assets;
- Educational Retirement Act (Section 22-11-1 through 22-11-.53, NMSA 1978);
- Lease Purchase Agreements – See PSAB Supplement 12, Capital Assets;
- Accounting and Control of Fixed Assets of State Government – See PSAB Supplement 12, Capital Assets;
- Retiree Health Care Authority - Auditors should ensure that 100% of payroll is reported. See PSAB Supplement 11, Insurance;
- Anti-Donation Clause (NM Constitution Article IX, Section 14).

### ***Internal control***

Control activities are the internal policies and procedures that help ensure management directives including financial reporting are carried out. They help ensure necessary actions are taken to address risks to achieving the school district's objectives. These controls include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, review of operating performance, security of assets, and segregation of duties.

See PSAB Supplements 2 and 7- 14 regarding internal controls over processes.

### ***Risk Assessment***

A risk assessment is a process to identify, analyze, and manage risk. A school district or charter school must have a plan to identify both external and internal risks. The plan will help management and the audit committee to understand how those risks affect their activities, to assess their significance, to manage their effect, and to provide for continuous monitoring.

See PSAB Supplements 2 and 7-14 regarding risk assessments in district's or charter school's processes. See also sample risk assessments for these groups in the Tips, Tools and Resources section of this manual.

### ***Date of Compliance Audit Report***

The state auditor requires that the report on internal control over financial reporting and compliance and other matters based on an audit of financial statements be dated the same date as the IPA's report.



## **PERTAINING TO SCHOOL DISTRICTS**

In addition to Compliance Standards for the audits of New Mexico Schools stated above, districts will be tested for compliance with PED 6.20.2 NMAC and information contained in this Manual of Procedures , primarily the existence and effectiveness of Internal controls (Supplements 2 and 7-14).

### **CASH RECONCILIATION**

Each audit shall include a cash reconciliation reconciling the cash balance at the end of the previous fiscal year to the cash balance at the end of the current fiscal year. If there are differences between these amounts compared to the required PED quarterly (monthly) and annual Cash Reports, adjusting entries should be provided to the school district. If the cash is not able to be reconciled, the audit should contain a finding stating the PED reports do not reconcile to school district records. Sample schedules are detailed in Supplement 7, Cash Controls.

### **CAPITAL EXPENDITURES BY STATE AGENCY**

Records of capital expenditures by the NM Public School Facilities Authority on behalf of New Mexico schools shall be provided to the districts. The amount of the capital expenditures should be added to district's capital asset group of accounts for proper accounting of these assets and be reported in the financial statements of the district or charter school.

### **AGENCY FUNDS**

Pursuant to GASB 34, a Statement of Changes in Fiduciary Net Assets is required for agency funds that have net assets. Agency funds for the fiscal year shall be included as supplemental information in the audit report of each school district and charter school. Both additions and deductions in agency funds shall be summarized by school for each activity. See PSAB Supplement 18, Student Activity and Athletics.

### **REGIONAL EDUCATION COOPERATIVES (RECS)**

For accounting purposes, RECs are considered joint ventures in accordance with the GASB Codification of Governmental Accounting and Financial Reporting Standards. A separate compliance audit is required on the activities of RECs. The IPA shall provide a copy of this report to the participating school districts and PED. REC's will be tested for compliance with PED Rule 6.23.3.7 NMAC through 6.23.3.12 NMAC

If applicable, any on-behalf payments for benefits and salaries made by RECs for employees of school districts should be accounted for in accordance with GASB Codification, N50.135.

The audit of each REC shall include a cash reconciliation schedule which reconciles the cash balance of the previous year to the cash balance of the current fiscal year. This

schedule shall account for cash in the same categories used by the REC on its monthly cash reports to PED. Any differences in cash from the RECs financial records (bank statements) to the accounting records should be reconciled with adjusting entries. The IPA shall write a finding if the reports submitted to PED do not reconcile to the REC accounting records (2.2.2.12(C) NMAC).

## CHARTER SCHOOLS

The level of planning materiality and required auditor opinion will be at the individual fund level for both the primary district and the charter school component units. Charter schools are a component unit of either the sponsoring district, or PED if they are state chartered. See GASBs 14 and 61 for further information.

Generally, charter schools should be reported as component units of the school district or PED. Charter schools should include basic financial statements (full accrual presentation) presented either as a separate column for each component unit in the government-wide statements, combining statements of component units as a basic financial statement, or as condensed financial statements in the notes to basic financial statements. If applicable, combining and individual fund financial statements should be presented for the non-major funds.

Component unit audit findings must be reported in the primary government's financial audit report. The State Auditor requires that component units be audited by the same auditor that audits the primary unit. (2.2.2.10. NMAC)

## REPORT DUE DATES

Audit Reports for New Mexico Public Schools are due to the State Auditor's Office by November 15 of each year. Audit Reports for RECs are due September 30 of each year.

## SANCTIONS FOR LATE REPORTS

***Section 22-8-13.1, NMSA 1978. School district and charter school audits; sanctions for not submitting timely audit reports***

*A. Each school district and charter school shall have an annual audit as required by the Audit Act [Section 12-6-1 NMSA 1978] and rules of the state auditor that shall be completed and submitted to the state auditor by the date specified in rules of the state auditor. At the completion of the annual or any special audit, the school district or charter school shall submit a copy of the audit report to the department.*

*B. School districts and charter schools shall comply with due dates for annual audits specified by rule of the state auditor. Failure to submit a timely audit report shall subject a school district or charter school to progressive sanctions. A school district or charter school that does not submit an annual audit report:*

*(1) within ninety days from the due date, shall be required to submit monthly financial reports to the department until the department is satisfied that the school district or charter school is in compliance with all financial and audit requirements;*

*(2) after ninety days but within one hundred eighty days from the due date, may be withheld temporarily in an amount up to five percent of its current-year state equalization guarantee distribution;*

*(3) after one hundred eighty days but within two hundred seventy days, may be withheld temporarily in an amount up to seven percent of its current-year state equalization guarantee distribution and may be required to submit a corrective action plan to the secretary; and*

*(4) after two hundred seventy days, may be withheld temporarily in an amount up to seven percent of its current year state equalization guarantee distribution and may be subject to the secretary's suspension of the local school board or governing body acting as a board of finance.*

## **REVIEW OF ANNUAL AUDIT REPORT**

Before submission to the state auditor of an audit, administration should carefully review the complete audit for any errors. Any differences should be reconciled with the auditor. Audit findings are not subject to negotiation.

## **AUDIT FINDINGS**

The following is a listing of the most common audit findings for New Mexico Schools followed by tips to correct the base causes of these findings. Districts and charter schools must provide a written response to the New Mexico State Auditor regarding each finding and the corrective action proposed to correct the deficiency.

### **Late Audit**

- Financial records are complete, reconciled and in good order prior to audit
- Staff is assigned to assist auditor
- Contracting with auditor is timely
- Staff and auditor communicate
- Documentation is readily available

### **Requirement for Retaining Auditor**

- The same auditor may be used for up to six years.
- Districts are encouraged to entered into multi-year contracts
- IPA selection submitted to State Auditor by June first of the year being audited.

### **Bank Accounts Not Reconciled**

- Streamline number of bank accounts
- Do not use the interfund account
- Use software reconciliation tool

- Commit to timely reconciliation
- Train personnel unrelated to financial transactions to reconcile bank accounts

### **Overspent Budget**

- Budget mechanism in place to prevent overspending
- Review process for “clean up” on timely basis
- Periodic review scheduled for all funds

### **Lack of Segregation of Duties**

- Review of transactions by knowledgeable persons unrelated to the day to day operations
- System flags alert even casual user
- Superintendent involved in financial activities and budget changes

### **Failing to Prepare Own Financial Statements**

- Knowledge of GASB 34 requirements for external reporting
- Staff training and professional development, attendance at New Mexico Association of School Business Officials (NMASBO) conferences and school business official certification
- Demonstrates knowledge of GASB, GAAP, FASB
- Requires cursory examination of financial records
- May require process change to minimize year end work
- May require training from auditor

### **Required MD & A**

- Review beneficial for district in detecting misstatements in financial reports
- Presents management perspective
- Required district information

### **Lack of Written Policies & Administrative Procedures**

- May be seriously out of date
- May not be used as reference
- Should be widely distributed and available
- Should be reviewed often
- Should have board approval

### **Late Deposits**

- Communication of the 24 hour rule to all personnel handling money
  - ◆ Activity club sponsors
  - ◆ Gate personnel
  - ◆ Book fair sponsors
  - ◆ Principals and school secretaries
- Annual activity form
- Fund raising activity form
- Periodic internal examination prior to audit

### **Signature Plates & Check Security**

- Separation of duties
- Locked and fireproof storage
- Limited Access
- Automated or Pre numbered Checks
- No "Manual" Checks

### **Capital Assets**

- Properly recorded
- Proper disposal records including notifying the State Auditor
- Theft sensitive items
  - ◆ Computers & electronics
  - ◆ Janitorial supplies
- Proper receiving documentation
- Proper tagging of equipment

### **Travel & Per Diem Violations**

- Use of incorrect rates
- Rate in excess of approved maximums

### **Procurement Procedures**

- All information in bid files such as advertisements
- Documentation for credit card expenditures
- Approved purchase order on file
- Quotes or bids obtained prior to expenditure

## **SPECIAL AUDITS AND EXAMINATIONS**

A special audit, performance audit, or attestation engagement may be initiated by the state auditor regarding the financial affairs and transactions of a school district or charter school based on the information or a report received from an agency, IPA or member of the public reporting waste, fraud or abuse. (2.2.2.15(A), NMAC). The state auditor may specify the scope and any procedures required for the special audit. This audit may be conducted by an IPA properly contracted. The identity of a person making a report alleging waste, fraud or abuse is confidential and may not be disclosed unless the person making the report agrees.

## REFERENCES

Governmental auditing, accounting and financial reporting standards: The audits shall be conducted in accordance with:

- 1) Generally Accepted Government Auditing Standards (GAGAS) issued by the U.S. general accounting office, latest effective edition as amended by Interim Guidance on Reporting Deficiencies in Internal Control for GAGAS Financial Audits and Attestation Engagements;
- 2) Codification of Statements on Auditing Standards (SAS) issued by the AICPA, latest edition;
- 3) AICPA Audit Guide, Governmental Auditing Standards and Circular A-133 Audits, latest edition;
- 4) AICPA Audit and Accounting Guide, State and Local Governments, latest edition; and
- 5) 2.2.2 NMAC, Requirements for Contracting and Conducting Audits of Agencies

## FEDERAL REFERENCES

The following government pronouncements establish requirements and give guidance for "Yellow Book" and single audits.

- 1) Single Audit Act Amendments of 1996 (Public Law 104-156) as amended;
- 2) Generally Accepted Government Auditing Standards (GAGAS) issued by the U.S. general accounting office, latest effective edition and amendments;
- 3) OMB Circular A-13, Audits of States, Local Governments and Non-Profit Organizations (July 28, 2003 revision which raised the threshold for Single Audits from \$300,000 to \$500,000 of federal expenditures) as amended;
- 4) OMB Circular A-21, Cost Principles for Educational Institutions, as revised May 10, 2004;
- 5) OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, revised May 10, 2004;
- 6) OMB Circular A-102, Grants and Cooperative Agreements with State and Local Governments, revised October 7, 1994 and further amended August 29, 1997;
- 7) OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations, as revised November 19, 1993 and further amended September 30, 1999;
- 8) OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, (June 27, 2003 revision) as amended;
- 9) OMB Circular A-133, Compliance Supplement, latest edition; and
- 10) OMB Catalog of Federal Domestic Assistance (CFDA), latest edition;

## KEY WORD INDEX

24 Hour Rule, 10	2	G	
	A	GAGAS	
Account Groups, 5		Generally Accepted Governmental	
Accounting Principles		Auditing Standards, 3	
Generally Accepted Accounting Principles		GASB 34, 5, 7, 10	
(GAAP), 5		GASB Codification, N50.135, 7	
Accrual Basis, 5		I	
Agency Funds, 7		Internal Controls, 3, 5	
Anti-Donation Clause, 6		IPA	
Audit, 1, 2, 3, 4, 5, 6, 7, 8, 9, 11		Independent Public Account, 1, 2, 3, 4, 6,	
Audit Finding, 4		7, 8, 11	
Audit Report, 6, 9		J	
Auditor's Rule (2.2.2.8 NMAC), 1		Joint Ventures, 7	
	C	M	
Capital Asset, 7		MD & A	
Cash Basis, 5		Management's Discussion & Analysis, 10	
Cash Reconciliation, 7		P	
Charter Schools, 8		Policies & Procedures, 10	
Codification of Governmental Accounting		Progress Payments, 3	
And Financial Reporting Standards		R	
(GASB), 5		REC	
Compliance Standards, 7		Regional Educational Cooperative, 1, 7, 8	
Component Unit, 8		Risk Assessment, 6	
	F	S	
Fiscal Year, 7		Segregation of Duties, 10	
Funds, 5, 7, 10			

## TABLE OF AUTHORITIES

2.2.2, NMAC.....	1
2.2.2.10. NMAC.....	9
2.2.2.12 (C) NMAC.....	4
2.2.2.12(C) NMAC .....	9
2.2.2.8(J,2) NMAC .....	4
6.20.2 NMAC.....	7
6.23.3.7 NMAC through 6.23.3.12 NMAC.....	8
Chapter 13, Article 1, NMSA 1978 .....	2
NM Constitution Article IX, Section 14 .....	7
SAS 115.....	4
Section 10-11-1 to 10-11-141 NMSA 1978 .....	6
Section 10-8-1 to 10-8-8 NMSA 1978 .....	6
Section 12-6-1 NMSA 1978 .....	2, 9
Section 12-6-14 (B), NMSA 1978 .....	4
Section 12-6-3 NMSA 1978.....	1
Section 13-1-1 to 13-1-199 NMSA 1978 .....	6
Section 22-11-1 through 22-11-.53, NMSA 1978.....	6
Section 22-8-12.3 (D), NMSA 1978 .....	2
Section 22-8-13.1, NMSA 1978.....	9
Sections 12-6-1 through 12-6-14, NMSA 1978 .....	1