

**VILLAGE OF ANGEL FIRE
RESOLUTION 2020-06
ACCEPTANCE AND APPROVAL OF THE FY19 AUDIT**

WHEREAS, the Village of Angel Fire is required by statute to contract with an independent auditor to perform the required annual audit or agreed upon procedures for Fiscal Year 2019, and,

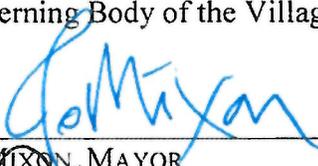
WHEREAS, the Governing Body of the Village of Angel Fire has directed the accomplishment of the audit for FY19 be completed; and,

WHEREAS, this audit has been completed and presented to the Governing Body of the Village of Angel Fire per the February 25, 2020, letter from the Statue Auditor authorizing release of the FY19 audit.

WHEREAS, NMAC 2.2.2.10 (M) (4) provides in pertinent part that "Once the audit report is officially released to the agency by the state auditor (by a release letter) and the required waiting period of five calendar days has passed, unless waived by the agency in writing, the audit report shall be presented by the IPA, to a quorum of the governing authority of the agency at a meeting held in accordance with the Open Meetings Act, if applicable;" and,

NOW THEREFORE, BE IT RESOLVED, that the Governing Body of the Village of Angel Fire does hereby accept and approve the completed audit report and findings as indicated within this document.

ACCEPTED AND APPROVED this 25th day of February in regular session by the Governing Body of the Village of Angel Fire, at Angel Fire, Colfax, New Mexico.



JO MIXON, MAYOR



ROGERS LANON, MAYOR PRO TEM



SUSAN PETERSON, COUNCILOR



LAWRENCE TROM, COUNCILOR



MATTHEW BILLINGSLY, COUNCILOR

ATTEST BY:



TERRY CORDOVA, VILLAGE CLERK



PO Box 610
Angel Fire, NM 87710
Ph: 575-377-3232 Fax: 575-377-3280

February 20, 2020

Budget & Finance Bureau Chief
Department of Finance and Administration
407 Galisteo St., Suite 202
Santa Fe, NM 87501

Dear Ms. Suazo-Giles,

This letter is in response to the request for status of progress made on the audit findings for FY 19.

1-a. Payment of State and Federal Withholdings: Audit Finding #2019-001

Staff changes have been made along with restructuring the division of duties to make it more equitable. The Village of Angel Fire has also out-sourced processing of Payroll. State and Federal Withholdings are now reported and paid by Paycom on behalf of the Village of Angel Fire.

1-b. Aged Credit Balances in Utility Fund: Audit Finding #2019-002

Unclaimed balances were escheated to the State of New Mexico on August 22, 2019 for balances that were over a year old.

1-c. Collateralization of Bank Accounts: Audit Finding #2019-003

The collateralization was increased on July 1, 2019.

Please mark all of these findings as completed.

Sincerely,

A handwritten signature in cursive script that reads "Waverly Bell".

Waverly Bell
Finance Director
Village of Angel Fire

MICHELLE LUJAN GRISHAM
GOVERNOR



OLIVIA PADILLA JACKSON
CABINET SECRETARY

DONNIE J. QUINTANA
DIRECTOR

STATE OF NEW MEXICO
DEPARTMENT OF FINANCE AND ADMINISTRATION
LOCAL GOVERNMENT DIVISION
Bataan Memorial Building ♦ 407 Galisteo St. ♦ Suite 202 ♦ Santa Fe, NM 87501
PHONE (505) 827-4950 ♦ FAX (505) 827-4948

February 4, 2020

The Honorable Barbara Cottam
Village of Angel Fire
P.O. Box 610
Angel Fire, NM 87710-0610

Dear Mayor Cottam:

The Department of Finance and Administration (DFA), Local Government Division (LGD) has completed a preliminary review of your published audit report for Fiscal Year 2019 (FY19). Based on the review, in order for LGD to obtain the most concise financial status of your local government, the following items are required:

1. Backup documentation to substantiate the corrective action that has been completed or the status of the progress made in completing the corrective action on the following findings:
 - a. Payment of State and Federal Withholdings: Audit Finding #2019-001
 - b. Aged Credit Balances in Utility Fund: Audit Finding #2019-002
 - c. Collateralization of Bank Accounts: Audit Finding #2019-003
2. Copy of the governing body approved resolution showing acceptance and approval of the FY19 audit. For resolution requirement reference Memorandum #BFB-20-01 dated 12/17/19 found here: http://www.nmdfa.state.nm.us/Budget_Memos_1.aspx

We ask that you submit the information requested above within the two weeks from the date of this letter.

Additionally, further information may be required upon LGD receipt and review of your entity's interim budget documentation for FY 2020-2021.

If you have any questions regarding this matter, please call Sherri Green of my staff at 505-827-4933.

Sincerely,

A handwritten signature in cursive script that reads "Brenda L. Suazo-Giles".

Brenda L. Suazo-Giles, Budget & Finance Bureau Chief
Local Government Division

xc: file



PO Box 610
Angel Fire, NM 87710
Ph: 575-377-3232 Fax: 575-377-3280

February 20, 2020

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Department of Finance and Administration
407 Galisteo St., Suite 202
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Waverly Bell
Finance Director
Village of Angel Fire