



372

# City of Las Cruces®

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## Council Action and Executive Summary

Item # 11      Ordinance/Resolution# 10-207      Council District:       

For Meeting of February 16, 2010

(Adoption Date)

**TITLE:**

**A RESOLUTION AUTHORIZING THE CITY OF LAS CRUCES TO APPROVE THE CITY'S COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDING JUNE 30, 2009.**

**PURPOSE(S) OF ACTION:** To approve the City's Comprehensive Annual Financial Report for the year ending June 30, 2009.

<b>Name of Drafter:</b> Gloria Podruchny		<b>Department:</b> Finance		<b>Phone:</b> 541-2050	
<b>Department</b>	<b>Signature</b>	<b>Phone</b>	<b>Department</b>	<b>Signature</b>	<b>Phone</b>
Originating Department		541-2050	Budget		2300
			Assistant City Manager		2211
Legal		541-2128	City Manager		2076

**BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:**

On November 30, 2009, REDW *The Rogoff Firm* submitted the Comprehensive Annual Financial Report (CAFR) for the year ending June 30, 2009 to the State Auditor's Office on behalf of the City of Las Cruces Financial Services Department.

The Office of the State Auditor published Audit Rule 2009, Requirements for Contracting and Conducting Audits of Agencies. Section 2.2.2.10 J(3d) states, "Once the audit report is officially released to the agency by the State Auditor (by an authorizing letter) and the required waiting period of ten calendar days has passed, the audit report shall be presented to a quorum of the governing authority of the agency for approval at a public meeting."

On January 5, 2010, the Office of the State Auditor released the audit and approved the City's written request to waive the ten day waiting period required by Section 12-6-5, NMSA 1978.

The City's Comprehensive Annual Financial Report for the year ending June 30, 2009, is presented for approval by the City Council. Access to the CAFR is available through the City of Las Cruces Website, City Clerk's Office, and Branigan Library.

**SUPPORT INFORMATION:**

<b>Fund Name / Account Number</b>	<b>Amount of Expenditure</b>	<b>Budget Amount</b>
N/A	N/A	N/A

1. Resolution.
2. Letter from New Mexico State Auditor's Office.

**OPTIONS / ALTERNATIVES:**

1. Approve the Resolution authorizing the City to approve the City of Las Cruces Comprehensive Annual Financial Report for the year ending June 30, 2009.
2. Modify the Resolution.
3. Reject the Resolution.

(Continue on additional sheets as required)

**RESOLUTION NO. 10-207****A RESOLUTION AUTHORIZING THE CITY OF LAS CRUCES TO APPROVE THE CITY'S COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDING JUNE 30, 2009.**

The City Council of the City of Las Cruces is informed that:

**WHEREAS**, the City of Las Cruces completed the Comprehensive Annual Financial Report for the year ending June 30, 2009; and

**WHEREAS**, on November 30, 2009, REDW *The Rogoff Firm* submitted the Comprehensive Annual Financial Report to the State Auditor's Office on behalf of the City of Las Cruces Financial Services Department; and

**WHEREAS**, the Office of the State Auditor has published 2.2.2 NMAC Audit Rule 2009, Requirements for Contracting and Conducting Audits of Agencies; and

**WHEREAS**, Section 2.2.2.10 J(3d) states, "Once the audit report is officially released to the agency by the State Auditor (by an authorizing letter) and the required waiting period of ten calendar days has passed, the audit report shall be presented to a quorum of the governing authority of the agency for approval at a public meeting."; and

**WHEREAS**, on January 5, 2010, the Office of the Sate Auditor released the audit report and granted the City's written request to waive the ten day waiting period required by Section 12-6-5, NMSA 1978; and

**WHEREAS**, the City's Comprehensive Annual Financial Report for the year ending June 30, 2009 is hereby presented for approval by the City Council.

**NOW, THEREFORE**, Be it resolved by the governing body of the City of Las Cruces:

(I)

THAT, the City of Las Cruces is hereby authorized to approve the City's Comprehensive Annual Financial Report for the year ending June 30, 2009.

(II)

THAT, City staff is hereby authorized to do all deeds necessary in the accomplishment of this task.

DONE AND APPROVED this \_\_\_\_\_ of \_\_\_\_\_, 2010.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

(SEAL)

VOTE:

Mayor Miyagishima:	_____
Councillor Silva:	_____
Councillor Connor:	_____
Councillor Pedroza:	_____
Councillor Small:	_____
Councillor Sorg:	_____
Councillor Thomas:	_____

Moved by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

Approved as to Form:

*[Signature]*  
\_\_\_\_\_  
City Attorney



State of New Mexico  
OFFICE OF THE STATE AUDITOR

Hector H. Balderas  
State Auditor

Carla C. Martinez  
Deputy State Auditor

January 5, 2010

SAO Ref. No. 6102

The Honorable Ken Miyagishima, Mayor  
City of Las Cruces  
PO Box 20000  
Las Cruces, NM 88004-9002

SUBJECT: Audit Report—City of Las Cruces—2008-2009 Fiscal Year—Prepared by REDW LLC

The audit report for your agency was received by the Office of the State Auditor (Office) on November 30, 2009. The State Auditor's review of the audit report required by Section 12-6-14 (D) NMSA 1978 and 2.2.2.13 NMAC has been completed. This letter is your authorization to make the final payment to the independent public accountant (IPA) who contracted to perform the agency's financial and compliance audit. In accordance with Section 2 of the audit contract, the IPA will deliver the specified number of copies of the audit to the agency.

As per your written request, this office is waiving the five (5) day waiting period and is making the report public record immediately. The audit report will be:

- released by the Office of the State Auditor to the Legislative Finance Committee, and the Department of Finance and Administration; and
- presented by your agency to a quorum of the agency's governing authority at a public meeting, for approval, per Section 2.2.2.10.J.(3)(d) NMAC, *Requirements for Contracting and Conducting Audits of Agencies*.

The independent public accountant's findings and comments are included in the audit report on pages 301 - 304. **It is ultimately the responsibility of the governing authority of the agency to take corrective action on all findings and comments.**

HECTOR H. BALDERAS  
STATE AUDITOR

cc: Legislative Finance Committee  
Department of Finance and Administration-  
Local Government Division  
REDW LLC

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