

HOUSE BILL 319

**56TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2023**

INTRODUCED BY

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AN ACT

MAKING AN APPROPRIATION TO THE OFFICE OF THE STATE AUDITOR TO  
CONDUCT AGREED-UPON PROCEDURES FOR ENTITIES DELINQUENT IN  
REPORTING PURSUANT TO THE AUDIT ACT.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

**SECTION 1. APPROPRIATION.**--One million dollars  
(\$1,000,000) is appropriated from the general fund to the  
office of the state auditor for expenditure in fiscal year 2024  
to contract with independent professional accountants to  
conduct agreed-upon procedures for associations and entities  
that are delinquent in reporting pursuant to the Audit Act.  
Any unexpended or unencumbered balance remaining at the end of  
fiscal year 2024 shall revert to the general fund.

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