Wayne A. Johnson
State Auditor

Kevin Sourisseau, CPA
Acting Deputy Auditor

State of New Mexico
OFFICE OF THE STATE AUDITOR

<u>Via Email</u>

December 19, 2017   SAO Ref. No. 5015

Harry Burgess, County Manager
Los Alamos County

harry.burgess@lacnm.us

Re: Authorization to Release FY2017 Los Alamos County Audit Report

The Office of the State Auditor ("Office") received the audit report for your agency on 12/1/2017.   The Office has completed the review of the audit report required by Section 12-6-14(B) NMSA 1978 and 2.2.2.13 NMAC. This letter is your authorization to make the final payment to the Independent Public Accountant ("IPA") who contracted with your agency to perform the financial and compliance audit. In accordance with the audit contract, the IPA is required to deliver to the agency the number of copies of the report specified in the contract.

Pursuant to Section 12-6-5 NMSA 1978, the audit report does not become a public record until five days after the date of this release letter, unless your agency has already submitted a written waiver to the Office. Once the five-day period has expired, or upon the Office's receipt of a written waiver:

•   the Office will send the report to the Office to the Department of Finance and Administration, the Legislative Finance Committee and other relevant oversight agencies;
•   the Office will post the report on its public website; and
•   the agency and the IPA shall arrange for the IPA to present the report to the governing authority of the agency, per 2.2.2.10.M(4), at a meeting held in accordance with the Open Meetings Act, if applicable.

The IPA's findings and comments are included in the audit report on page none. It is ultimately the responsibility of the governing authority of the agency to take corrective action on all findings and comments.

Sincerely,

Wayne A. Johnson
State Auditor

cc: Morton Accounting Services, LLC