

**INCORPORATED COUNTY OF LOS ALAMOS, NEW MEXICO**  
**COUNCIL ACKNOWLEDGEMENT OF FY2025 ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) AND SINGLE**  
**AUDIT REPORT**  
**TRANSMITTAL TO THE DEPARTMENT OF FINANCE AND ADMINISTRATION**

Resolved: The Incorporated County of Los Alamos, New Mexico has developed the ACFR and Single Audit report for fiscal year 2025. The ACFR documents the County's financial position at the end of the fiscal year, auditor's opinion on the financial statements, and the results of its operations for that full twelve-month period. The Single Audit report documents the amount of federal funds the County spent during the fiscal year, the federal agency providing the funds and the auditor's opinion on compliance for major programs.

Hinkle + Landers, PC, an independent accounting firm, performed the audit for the fiscal year. The exit conference with the Audit Committee was held on December 2, 2025. The Auditor's Opinion (pages 1-4 of the ACFR) and the schedule of findings and questioned costs, located in the separate Single Audit report, (page 10) were discussed at that exit conference. The audit opinion is an unmodified "clean" opinion. There were no current year audit findings and no prior year audit findings.

State Audit Rule 2.2.2.10 J. (3) (d) requires that the audit report be presented by the auditor to a quorum of the governing body at a meeting held in accordance with the Open Meetings Act. The ACFR and Single Audit report was presented to the Los Alamos County Council on Tuesday, January 27, 2026, by Hinkle + Landers, PC, and the Los Alamos County Finance Division. It was acknowledged by Los Alamos County Council at a regularly scheduled, public Council meeting that meets the Open Meetings Act requirements.

ADOPTED BY COUNCIL MOTION, JANUARY 27, 2026  
County Council of the Incorporated County of Los Alamos, New Mexico

By:

Date signed:

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Randall Rytí, County Council Chair

Attest:

Date signed:

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Michael D. Redondo, County Clerk