

**NOTICE OF PROPOSED RULEMAKING AND PUBLIC HEARING**

**Public Notice:** The New Mexico Office of the State Auditor (OSA) will hold a public hearing on March 17, 2026 at 9:00 a.m. The public hearing will be held in-person at 2540 Camino Edward Ortiz, Suite A, Santa Fe, NM 87507. The public hearing will also be a virtual hearing and members of the public may attend, listen, and participate via live streaming. To attend the Microsoft Teams meeting virtually please use Meeting ID: 213 268 618 461 49 and the passcode: Gm9By38o. The link will also be on the OSA website.

**Purpose:** The purpose of the public hearing is to receive public comments and to consider adoption of proposed amendments to 2.2.2 NMAC - Requirements for Contracting and Conducting Audits of Agencies (Audit Rule).

**Statutory Authority:** Audit Act, Section 12-6-12 NMSA 1978.

**Copies of Proposed Amendments:** Copies of the proposed amendments are available on the State Auditor's website at [osa.nm.gov](http://osa.nm.gov). A copy of the proposed amendments may also be requested by contacting Bernadet Martinez at the OSA by telephone at (505) 469-9706 or by email at [Bernadet.Martinez@osa.nm.gov](mailto:Bernadet.Martinez@osa.nm.gov).

**How to Comment on the Proposed Amendments:** Public comment regarding the proposed amendments can be made in person at the public rule hearing, by mail sent to Bernadet Martinez, Office of the State Auditor, 2540 Camino Edward Ortiz, Suite A, Santa Fe, NM 87507, or by email sent to [rulechange@osa.nm.gov](mailto:rulechange@osa.nm.gov). Written comments must be received by 5:00 pm mountain time March 17, 2026. All timely written comments will be posted on the OSA website at [osa.nm.gov](http://osa.nm.gov). Written comments may also be received at the in-person public hearing until the hearing is closed.

**Special Accommodations:** If you require special accommodations to participate in or attend the in-person hearing, please contact Bernadet Martinez at (505) 469-9706 or [Bernadet.Martinez@osa.nm.gov](mailto:Bernadet.Martinez@osa.nm.gov) at least one week prior to the meeting or as soon as possible.

**Summary of Proposed Amendments:**

1. Updates definitions
2. Updates nomenclature for the switch from "quality control" standards to "quality management" standards.
3. Aligns audit rotation rule to conform with statute
4. Clarifies budget comparison reporting throughout the rule
5. Sets a date specific for presentation of completed audit to governing bodies
6. Clarifies areas of examination and testing for SOC audits.