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The Office of the State Auditor reviewed at its 3/17/2026 hearing, to repeal its rule 2.2.2 NMAC, Audits of Governmental Entities - Requirements For Contracting Audits of Agencies (filed 3/15/2023) and replace it with 2.2.2 NMAC, Audits of Governmental Entities - Requirements For Contracting Audits of Agencies, adopted 4/7/2026 and effective 4/21/2026.