

Opinion No. 67-79

June 12, 1967

BY: OPINION OF BOSTON E. WITT, Attorney General

TO: Mr. Alex Armijo Legislative Auditor Legislative Audit Commission State Capitol Building Santa Fe, New Mexico

QUESTION

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Does the Legislative Auditor have the responsibility of conducting or causing an annual audit of the financial affairs of the Employment Security Commission?

CONCLUSION

Yes.

OPINION

{*114} **ANALYSIS**

In Attorney General's Opinion No. 59-15, issued February 20, 1959, this office concluded that the Employment Security Commission is a State Agency. See also Attorney General's Opinion No. 59-134, issued September 2, 1959. We believe that a like conclusion must be reached today and therefore the Employment Security Commission must still be classified as a State Agency.

Section 4-24-7, N.M.S.A., 1953 Compilation provides in part as follows:

"Annual audits required -- Legislative auditor responsible -- Cost of audits. -- A. The financial affairs of the state of New Mexico and every state agency and local public body shall be thoroughly examined and audited each year.

B. Annual audits shall be conducted by the legislative {*115} auditor, personnel of his office designated by him or by independent auditors approved by him."

We therefore must conclude that the legislative auditor has the responsibility of conducting or causing an annual audit of the Employment Security Commission.

By: Gary O'Dowd

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