

## Opinion No. 65-23

February 5, 1965

**BY:** OPINION OF BOSTON E. WITT, Attorney General Oliver E. Payne, Deputy Attorney General

**TO:** Mr. Alex J. Armijo, State Auditor, State Capitol Santa Fe, New Mexico

### QUESTION

#### QUESTION

Is the Santa Cruz Irrigation District a local public body for purposes of audits by your office?

#### CONCLUSION

Yes, unless formed under Section 75-23-1 et seq.

### OPINION

#### {\*41} ANALYSIS

Section 4-4-2.2, N.M.S.A., 1953 Compilation (P.S.) provides that

"The financial affairs of every state agency and every public body shall be thoroughly examined and audited annually."

Section 4-4-2.3, N.M.S.A., 1953 Compilation (P.S.) provides that such audits shall be conducted annually by "the state auditor, personnel of his office designated by him, or by independent auditors approved by the state auditor." In addition to such annual audits, the state auditor may audit any state agency or local public body whenever he believes the same advisable.

Turning to the definition of "Local Public Body" we find the following in Section 4-4-2.1, N.M.S.A., 1953 Compilation (P.S.):

" 'Local public body' means every political subdivision of the state which expends public money from whatever source derived, including but not limited to counties, county institutions, boards, bureaus or commissions, incorporated cities, towns or villages; drainage, conservancy, **irrigation or other districts**; charitable institutions for which appropriations are made by the legislature; county, municipal, consolidated, union or rural school districts; and every office or officer of any of the above. **'Local public body' does not include irrigation districts organized under sections 75-23-1 through 75-23-45** New Mexico Statutes Annotated, 1953 Compilation." (Emphasis added)

We see then that irrigation districts generally are subject to audits by your office. The only exceptions are those districts created under Section 75-23-1 et seq., supra, in cooperation with the United States under Federal reclamation laws.