



Bill Richardson
GOVERNOR

STATE OF NEW MEXICO
DEPARTMENT OF FINANCE AND ADMINISTRATION
FINANCIAL CONTROL DIVISION/CONTROLLER'S OFFICE
Bataan Memorial Building, Suite 166 • Santa Fe, New Mexico 87501
(505) 827-3681

James C. Jimenez
SECRETARY

ANTHONY I. ARMIJO, CPA
DIRECTOR/STATE CONTROLLER

MEMO TO: Agency Heads and Chief Financial Officers

FROM: 
Anthony I. Armijo

DATE: August 25, 2003

SUBJECT: Rules: Responsibility for Accounting Function and
Authority to Issue Warrants

I have enclosed copies of the Department of Finance and Administration's two new rules: NMAC 2.20.5, which sets forth responsibility for the accounting function; and NMAC 2.20.6, which establishes the authority to issue warrants. The rules become effective August 29, 2003. I would like to take this opportunity to thank those who provided us with their comments and recommendations.

The rule governing the responsibility for the accounting function generated various questions. Accompanying this memorandum is a list I created of the most common questions and our answers to them. I hope the answers will be helpful to you.

Please contact the controller analyst assigned to your agency or me if you have any additional questions. I have enclosed a list of controller analyst agency assignments.

Enclosures

QUESTIONS ABOUT THE NEW
DEPARTMENT OF FINANCE AND ADMINISTRATION RULE
Chapter 5 – Responsibility for the Accounting Function

1. Why are there not minimum education and experience qualifications for chief financial officer?

The size and complexity of each agency varies considerably. Consequently, the qualifications for chief financial officer need to vary considerably. Recognizing this, the rule focuses on the job that needs to get done rather than on qualifications that vary. In other words, it focuses on responsibility rather than tasks.

2. Our agency does not have on staff anyone that understands how to evaluate and implement a system of internal controls, a major responsibility of the chief financial officer. How do we handle this?

The chief financial officer is responsible for ensuring that an internal control structure exists and is functioning correctly. If the chief financial officer cannot evaluate and implement internal controls, it is incumbent upon him or her to employ someone that does—be that a state employee or an independent contractor. The key here is responsibility for an outcome: This does not mean that the chief financial officer necessarily needs to perform the activity that produces the outcome, but it does mean that the chief financial officer must ensure that the activity is performed.

3. My agency head is going to assign me the responsibility of chief financial officer. I have never received any training and I am afraid I will not be able to carry out the responsibilities. What should I do?

Bring the following to your agency head's attention: First, under the rule, an agency head can only assign the responsibility of chief financial officer to someone who has the educational background, knowledge, and experience necessary to supervise, monitor, and control the state agency's accounting function.

Second, if that staff person does not exist, it is then incumbent upon the agency head to properly train a person and only after that make the

assignment. If an agency head finds himself or herself without a qualified person to assign the responsibilities to, and he or she does not feel qualified, the agency head should contact the controller analyst assigned to the agency. The controller analyst will work with the agency head to find a solution.

4. How will the Financial Control Division monitor compliance with the responsibilities listed in the rule? Will the agency know what is being monitored?

The Division will use both the Office of the State Controller and its Pre-audit Bureau to monitor compliance. Be assured that all monitoring activities will be disclosed to the agency. For example, the division will monitor the timeliness of payments. The division will send a notice to the chief financial officer describing the monitoring process and when it will be put into place.

5. If a chief financial officer is failing to carry out his or her responsibilities, what will be the consequences?

The Division will initially require that the chief financial officer undergo training (assuming the problem is not a discipline problem and only a short period of training is needed). It will also report the problem to the next level of management above the chief financial officer position.

After the problem is reported, if the Division does not see immediate improvement (that is the problem resolved), in cases where responsibility has been assigned, the Division will withdraw its approval of the assignment, which means the agency head must assume the responsibilities. With the agency head functioning as chief financial officer, if the Division does not see immediate improvement, it will recommend corrective action to the appropriate authority.

Who the Division will look to for corrective action will depend on the answers to the following questions: Is the chief financial officer an agency head or a staff person assigned the responsibilities? Is the chief financial officer an appointed agency head or an elected official? Is the chief financial officer employed by the judicial, legislative, or executive branch of government? The answers to the questions above will identify the appropriate authority to report to and seek a remedy from.

6. Is there a deadline for assigning the responsibilities of the chief financial officer?

If an agency head is going to assign the responsibilities of the chief financial officer to a staff person, our expectation is that it should be done by August 29, 2003, the effective date of the rule. As of August 15, 2003, in anticipation of the rule becoming effective, approximately forty agencies have submitted a name to the Division for approval. On August 29, 2003, the Division will issue its approvals.

2003 AUG 15 PM 1:29

NMAC TRANSMITTAL FORM

1.24.10 NMAC

[Sequence # _____]

1. Issuing Agency The Department of Finance and Administration	2. Agency Code (DFA) 34110
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3. Agency Address Room 180, Bataan Memorial Building, Office of the Secretary, Santa Fe, New Mexico 87501

4. Contact Person			
Name	Judith Amer, Assistant General Counsel	Phone #	(505) 827-4632
FAX	(505) 827-4984		
E-mail	jamer@dfa.state.nm.us		

5. Type of Rule Action					
New	<input checked="" type="checkbox"/>	Amendment	<input type="checkbox"/>	Renumber	<input type="checkbox"/>
Repeal	<input type="checkbox"/>	Emergency	<input type="checkbox"/>		

6. Total number of pages:	2	7. Hearing date:	June 30, 2003	8. Effective date:	8/29/03
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9. NMAC Number		
Title	Chapter	Part
2	20	5

10. NMAC Name		
Title	Chapter	Part
Public Finance	Accounting by Governmental Entities	Responsibility for Accounting Function

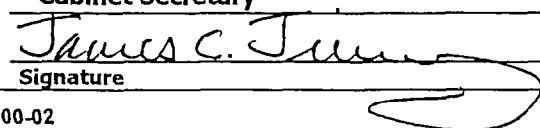
11. Amendment Description	12. Amendment's NMAC Citation

13. Most recent filing date (if applicable)
/ /

14. Are there any materials incorporated by reference?	
No <input checked="" type="checkbox"/> Yes <input type="checkbox"/>	<i>Please list attachments and Internet site(s) if applicable</i>
	Reference / Internet site
	1. _____
	2. _____
	3. _____

15. If materials are attached, has copyright permission been received?		
No	<input type="checkbox"/>	Yes <input type="checkbox"/>
		Public domain <input type="checkbox"/>

16. Legal citation(s) that allows the Issuing Agency to regulate and the Issuing Authority to promulgate regulations on this subject (provide all that apply).
Section 6-5-2 NMSA 1978, Section 9-6-5 (E) 1978

17. Signature & Title of Issuing Authority (Delegated authority must be on file)	
Name: James C. Jimenez	Check if delegated authority <input type="checkbox"/>
Title: Cabinet Secretary	
Signature: 	Date Signed: 8/14/03

TITLE 2 PUBLIC FINANCE
CHAPTER 20 ACCOUNTING BY GOVERNMENTAL ENTITIES
PART 5 RESPONSIBILITY FOR ACCOUNTING FUNCTION

2.20.5.1 ISSUING AGENCY: Department of Finance and Administration
[2.20.5.1 NMAC – N, 07-15-03]

2.20.5.2 SCOPE: Establishes accountability for accounting function in all state agencies as defined by section 6-5-1 NMSA 1978, as amended, without exception.
[2.20.5.2 NMAC – N, 07-15-03]

2.20.5.3 STATUTORY AUTHORITY: Section 6-5-2, NMSA 1978, as amended, requires the division to maintain a central system of state accounts and to devise, formulate, approve and control and set standards for the accounting methods and procedures of all state agencies. Section 6-5-2 NMSA 1978, as amended, requires the division prescribe procedures, policies and processing documents for use by state agencies in connection with fiscal matters and may require reports from state agencies as may be necessary to carry out its duties and functions. Section 9-6-5 (E) NMSA 1978, as amended, authorizes the secretary of the department to make and adopt such reasonable and procedural rules and regulations as may be necessary to carry out the duties of the department and its divisions.
[2.20.5.3 NMAC – N, 07-15-03]

2.20.5.4 DURATION: Permanent
[2.20.5.4 NMAC – N, 07-15-03]

2.20.5.5 EFFECTIVE DATE: August 29, 2003
[2.20.5.5 NMAC – N, 07-15-03]

2.20.5.6 OBJECTIVE: To establish accountability for the accounting function by establishing, at the state agency level, standards for the proper recording, summarizing, and reporting of financial transactions and designating one state employee at each state agency to be responsible for maintaining those standards.
[2.20.5.6 NMAC – N, 07-15-03]

2.20.5.7 DEFINITIONS:

A. “Accounting function” means the methods and procedures, be they manual or automated, used by a state agency to record, summarize, and report its financial transactions.

B. “Accounting system” means the total structure of records and procedures used to record, to classify, to summarize, and to report on the financial position of a governmental entity or any of its funds, fund types, or organizational components.

C. “Chief financial officer” is the working title of the state employee assigned the responsibilities set forth in section 2.20.5.8(C) of this rule.

D. “Department” means the department of finance and administration.

E. “Division” means the financial control division of the department of finance and administration.

F. “State agency” means any department, institution, board, bureau, commission, district or committee of the government of the state and means every office or officer of any of the above.

G. “Timely” means in substantial compliance with the due dates established by the division.

[2.20.5.7 NMAC – N, 07-15-03]

2.20.5.8 CHIEF FINANCIAL OFFICER AND ASSIGNMENT OF RESPONSIBILITIES:

A. Statute requires that the administrative head of each agency ensure that the model accounting practices, established by the Division, are followed. In order to ensure that model accounting practices are followed, it is incumbent upon the agency head to carryout the responsibilities of the Chief Financial Officer, outlined in Subsection C of 2.20.5.8 NMAC.

B. An agency head may assign the responsibilities outlined in Subsection C of 2.20.5.8 NMAC to any employee within the agency that has the educational background, knowledge, and experience necessary to supervise, monitor, and control the state agency’s accounting function. The delegation must be in writing, must be for a specific fiscal year, and must be approved by the division.

- C. It is the responsibility of the Chief Financial Officer to ensure that:
- (1) an internal control structure exists at the state agency and is functioning properly.
 - (2) all transactions are recorded daily in the agency's accounting records.
 - (3) all transactions are properly classified in the agency's records.
 - (4) cash account records are reconciled timely each month to the division's reports and to the state treasurer's reports.
 - (5) all transactions comply with federal and state law.
 - (6) all expenditures have a public benefit or purpose, are necessary, and are consistent with the appropriation, the expenditure authority from the legislature and comply with Section 6-5-3 NMSA 1978, as amended.
 - (7) all accounting systems, including subsidiary systems, are recording transactions timely, completely, and accurately.
 - (8) all payments to vendors are accurate, timely and the state agency has certified they are for services rendered or goods received in accordance with Section 13-1-158 NMSA 1978, as amended.
 - (9) all information requested by the division from the state agency is provided timely and accurately.
 - (10) all reporting of financial information must be timely, complete and accurate, to the state agency's management and to oversight agencies and entities.
 - (11) the state agency's annual financial statement audit is completed by the deadline established by the state auditor and the audit report includes an unqualified opinion.
 - (12) a budgetary control system, approved by the State Budget Division of the Department of Finance and Administration, is in place and functioning. [2.20.5.8 NMAC – N, 07-15-03]

HISTORY OF 2.20.5 NMAC: [RESERVED]

2003 AUG 15 PM 1:29

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3. Agency Address Room 180, Bataan Memorial Building, Office of the Secretary, Santa Fe, New Mexico 87501

4. Contact Person			
Name	Judith Amer, Assistant General Counsel	Phone #	(505) 827-4632
FAX	(505) 827-4984		
E-mail	jamer@dfa.state.nm.us		

5. Type of Rule Action					
New	<input checked="" type="checkbox"/>	Amendment	<input type="checkbox"/>	Renumber	<input type="checkbox"/>
Repeal	<input type="checkbox"/>	Emergency	<input type="checkbox"/>		

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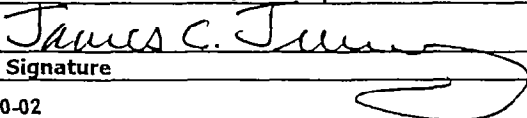
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16. Legal citation(s) that allows the Issuing Agency to regulate and the Issuing Authority to promulgate regulations on this subject (provide all that apply).
Section 6-5-2 NMSA 1978, Section 9-6-5 (E) 1978

17. Signature & Title of Issuing Authority (Delegated authority must be on file)	
Name: James C. Jimenez	Check if delegated authority <input type="checkbox"/>
Title: Cabinet Secretary	
Signature: 	Date Signed: 8/14/03

TITLE 2 PUBLIC FINANCE
CHAPTER 20 ACCOUNTING BY GOVERNMENTAL ENTITIES
PART 6 AUTHORITY TO ISSUE WARRANTS

2.20.6.1 ISSUING AGENCY: Department of Finance and Administration.
[2.20.6.1 NMAC - N, 07-15-03]

2.20.6.2 SCOPE: Applies to all state agencies, as defined by section 6-5-1 NMSA 1978, as amended, seeking authorization to issue warrants or exception from the requirement of prior submission of proposed vouchers, purchase orders or contracts to the division as provided in section 6-5-3 NMSA 1978, as amended.
[2.20.6.2 NMAC - N, 07-15-03]

2.20.6.3 STATUTORY AUTHORITY: Section 6-5-9 NMSA 1978, as amended, requires the secretary of the department to annually issue a written order granting authorization to a particular state agency to issue warrants or exception from the requirement of prior submission of proposed vouchers, purchase documents, purchase orders or contracts to the division as provided in section 6-5-3 NMSA 1978, as amended when efficiency or economy so requires. Section 9-6-5 (E) NMSA 1978, as amended, authorizes the secretary of the department to make and adopt such reasonable and procedural rules and regulations as may be necessary to carry out the duties of the department and its divisions.
[2.20.6.3 NMAC - N, 07-15-03]

2.20.6.4 DURATION: Permanent
[2.20.6.4 NMAC - N, 07-15-03]

2.20.6.5 EFFECTIVE DATE: August 29, 2003
[2.20.6.5 NMAC - N, 07-15-03]

2.20.6.6 OBJECTIVE: The object of this rule is to provide the conditions state agencies shall fulfill prior to applying to obtain an authorization to issue warrants or exception from the requirement of prior submission of proposed vouchers, purchase documents, purchase orders or contracts to the division. Also, the object of this rule is to ensure that a state agency that is applying to obtain such authorization or exception is recording and reporting its financial transactions timely, completely, and accurately and that its accounting system follows all the division's current policies and procedures. Reporting includes, but is not limited to: the reporting in audited financial statements; managerial reporting; reporting to oversight agencies including commissions, committees, and the legislature; and detailed transaction reporting to the division.
[2.20.6.6 NMAC - N, 07-15-03]

2.20.6.7 DEFINITIONS:

- A. "Accounting system" means the total structure of records and procedures used to record, to classify, to summarize, and to report on the financial position of a governmental entity or any of its funds, fund types, or organizational components.
- B. "Department" means the department of finance and administration.
- C. "Division" means the financial control division of the department of finance and administration.
- D. "State agency" means any department, institution, board, bureau, commission, district or committee of the government of the state and means every office or officer of any of the above.
- E. "Warrant" means a written instrument issued by the division authorizing payment of a specified amount to a designated payee out of the state treasurer's funds.
- F. "Timely" means in substantial compliance with the due dates established by the division.

[2.20.6.7 NMAC - N, 07-15-03]

2.20.6.8 APPLICATION PROCEDURES AND CONDITIONS OF APPROVAL OF AUTHORIZATION OR EXCEPTION:

- A. Each and every December 31, a state agency that wishes to issue warrants or exception from the requirement of prior submission of proposed vouchers, purchase orders, or contracts to the division for the following fiscal year (July 1 through June 30) shall apply for authorization or exception by submitting a written request to the secretary of the department explaining in detail the reasons why efficiency or economy will be better achieved by

the state agency issuing warrants or waiving the prior submission requirements. As part of this annual request, the state agency shall include a detailed report outlining how it has complied during the past calendar year (January through December) with the following conditions and standards:

(1) A well-documented internal control structure shall exist within the state agency and functioning properly.

(2) All transactions shall be recorded daily in the state agency's accounting records.

(3) All transactions shall be properly classified in the state agency's records.

(4) The state agency's cash account records shall be reconciled timely each month to the division's reports and to the state treasurer's reports. If the agency maintains an account directly with a financial institution instead of with the state treasurer, the agency's cash account shall be reconciled timely to the financial institution's statement of account.

(5) All transactions shall comply with federal and state law.

(6) All expenditures shall be for a public benefit or purpose, be necessary, and be consistent with the related appropriation (expenditure authority from the legislature).

(7) All accounting systems, including subsidiary systems, shall record transactions timely, completely, and accurately.

(8) All payments to vendors shall be accurate and timely and be for services already rendered or goods received and accepted by the state agency as complying with the contract or purchase order.

(9) All information requested by the division must be provided to the division timely and accurately, and in compliance with the division's current policies and procedures, including, but not limited to, transaction data.

(10) All reporting of financial information to the state agency's management and to oversight agencies and entities must be timely, complete, and accurate.

(11) The audit of the state agency's financial statements shall be completed by the deadline established by the state auditor and the audit report shall include an unqualified opinion.

B. Failure to meet any of the standards and conditions above is grounds for the secretary to deny approval to the agency to issue warrants or deny an exception to the prior submission requirements.

C. The secretary may request the division's office of the state controller to verify the maintenance of the above standards and conditions during the annual period for which the authorization is granted. The state agency shall cooperate in providing the division's office of the state controller with the information it requests.

D. If the secretary does grant approval to the state agency for the authorization to issue warrants or exception to the prior submission requirements, that approval is only for the fiscal year beginning July 1 following the request.

E. If the state agency is issuing warrants or is waived from the prior submission requirements at the time it makes the application and the secretary denies the request for the subsequent fiscal year, the agency shall not issue warrants after the June 30th following the denied request.

F. By March 1 following the denied request, the state agency shall make arrangements with the division for the division to issue the warrants for the state agency beginning the July 1 following the denied request. As allowed by law, this shall include the transfer of financial resources to the division to cover the cost of issuing the warrants and administering the prior submission of proposed vouchers, purchase orders and contracts.

[2.20.6.8 NMAC - N, 07-15-03]

HISTORY OF 2.20.6 NMAC: [RESERVED]



**Department of Finance and Administration
Financial Control Division
Office of the State Controller
Controller Analyst Agency Assignments
September 5, 2003**

Agency Code	Agency Name	Controller Assigned
111	LEGISLATIVE COUNCIL SERVICE	Sandra Steckler
112	LEGISLATIVE FINANCE COMMITTEE	Chris Hoffmann
114	SENATE INTERIM	Chris Hoffmann
115	HOUSE INTERIM	Chris Hoffmann
117	LEGISLATIVE EDUCATION STUDY COMMISSION	Tobi Andrade
119	LEGISLATIVE MAINTENANCE	Tobi Andrade
131	LEGISLATURE	Sandra Steckler
205	SUPREME COURT LAW LIBRARY	Tobi Andrade
208	COMPILATION COMMISSION	Joe Luna
210	JUDICIAL STANDARDS COMMISSION	Sandra Steckler
215	COURT OF APPEALS	Tobi Andrade
216	SUPREME COURT	Tobi Andrade
218	ADMINISTRATIVE OFFICE OF THE COURTS	Sandra Steckler
219	SUPREME COURT BUILDING COMMISSION	Tobi Andrade
231	FIRST JUDICIAL DISTRICT COURT	Chris Hoffmann
232	SECOND JUDICIAL DISTRICT COURT	Sandra Steckler
233	THIRD JUDICIAL DISTRICT COURT	Tobi Andrade
234	FOURTH JUDICIAL DISTRICT COURT	Chris Hoffmann
235	FIFTH JUDICIAL DISTRICT COURT	Tobi Andrade
236	SIXTH JUDICIAL DISTRICT COURT	Tobi Andrade
237	SEVENTH JUDICIAL DISTRICT COURT	Tobi Andrade
238	EIGHTH JUDICIAL DISTRICT COURT	Joe Luna
239	NINTH JUDICIAL DISTRICT COURT	Chris Hoffmann
240	TENTH JUDICIAL DISTRICT COURT	Chris Hoffmann
241	ELEVENTH JUDICIAL DISTRICT COURT	Sandra Steckler
242	TWELFTH JUDICIAL DISTRICT COURT	Tobi Andrade
243	THIRTEENTH JUDICIAL DISTRICT COURT	Tobi Andrade
244	BERNALILLO COUNTY METRO COURT	Sandra Steckler
251	FIRST JUDICIAL DISTRICT DA	Chris Hoffmann
252	SECOND JUDICIAL DISTRICT DA	Sandra Steckler
253	THIRD JUDICIAL DISTRICT DA	Tobi Andrade
254	FOURTH JUDICIAL DISTRICT DA	Chris Hoffmann
255	FIFTH JUDICIAL DISTRICT DA	Tobi Andrade
256	SIXTH JUDICIAL DISTRICT DA	Tobi Andrade
257	SEVENTH JUDICIAL DISTRICT DA	Tobi Andrade
258	EIGHTH JUDICIAL DISTRICT DA	Joe Luna
259	NINTH JUDICIAL DISTRICT DA	Chris Hoffmann
260	TENTH JUDICIAL DISTRICT DA	Chris Hoffmann
261	ELEVENTH JUDICIAL DISTRICT DA	Sandra Steckler
262	TWELFTH JUDICIAL DISTRICT DA	Tobi Andrade
263	THIRTEENTH JUDICIAL DISTRICT DA	Tobi Andrade
264	ADMINISTRATIVE OFFICE OF THE DA	Tobi Andrade
265	ELEVENTH JUDICIAL DISTRICT DA-DIV.II	Sandra Steckler
305	ATTORNEY GENERAL	Joe Luna
308	STATE AUDITOR	Sandra Steckler
333	TAXATION AND REVENUE DEPARTMENT	Joe Luna
337	STATE INVESTMENT COUNCIL	Chris Hoffmann
341	DEPARTMENT OF FINANCE & ADMINISTRATION	Sandra Steckler
342	PUBLIC SCHOOL INSURANCE AUTHORITY	Chris Hoffmann
343	RETIREE HEALTH CARE AUTHORITY	Chris Hoffmann
350	GENERAL SERVICES DEPARTMENT	Tobi Andrade



**Department of Finance and Administration
Financial Control Division
Office of the State Controller
Controller Analyst Agency Assignments
September 5, 2003**

Agency Code	Agency Name	Controller Assigned
352	EDUCATIONAL RETIREMENT BOARD	Chris Hoffmann
354	NEW MEXICO SENTENCING COMMISSION	Sandra Steckler
355	PUBLIC DEFENDER	Joe Luna
356	GOVERNOR'S OFFICE	Sandra Steckler
360	LIEUTENANT GOVERNOR'S OFFICE	Sandra Steckler
361	OFFICE OF THE CHIEF INFORMATION OFFICER	Chris Hoffmann
366	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	Chris Hoffmann
369	STATE RECORDS CENTER AND ARCHIVES	Joe Luna
370	SECRETARY OF STATE	Joe Luna
378	STATE PERSONNEL BOARD	Joe Luna
385	NM FINANCE AUTHORITY	Chris Hoffmann
394	STATE TREASURER	Joe Luna
404	ARCHITECT EXAMINERS BOARD	Tobi Andrade
417	BORDER AUTHORITY	Joe Luna
418	TOURISM DEPARTMENT	Joe Luna
419	DEPARTMENT OF ECONOMIC DEVELOPMENT	Joe Luna
420	REGULATION AND LICENSING DEPARTMENT	Joe Luna
430	PUBLIC REGULATION COMMISSION	Chris Hoffmann
446	BOARD OF MEDICAL EXAMINERS	Tobi Andrade
449	BOARD OF NURSING	Tobi Andrade
460	STATE FAIR	Sandra Steckler
464	PROFESSIONAL ENGINEERS & SURVEYORS BOARD	Sandra Steckler
465	GAMING CONTROL BOARD	Chris Hoffmann
469	STATE RACING COMMISSION	Tobi Andrade
479	BOARD OF VETERINARY EXAMINERS	Sandra Steckler
505	DEPARTMENT OF CULTURAL AFFAIRS	Chris Hoffmann
508	LIVESTOCK BOARD	Sandra Steckler
516	GAME AND FISH DEPARTMENT	Tobi Andrade
521	ENERGY, MINERALS AND NATL. RESOURCES DEPT.	Joe Luna
522	YOUTH CONSERVATION CORPS.	Joe Luna
539	STATE LAND OFFICE	Sandra Steckler
550	OFFICE OF STATE ENGINEER	Sandra Steckler
569	NEW MEXICO ORGANIC COMMODITY COMMISSION	Chris Hoffmann
601	COMMISSION ON THE STATUS OF WOMEN	Sandra Steckler
603	OFFICE OF AFRICAN AMERICAN AFFAIRS	Tobi Andrade
604	COMMISSION FOR THE DEAF & HARD OF HEARING	Chris Hoffmann
605	MARTIN LUTHER KING JR. COMMISSION	Sandra Steckler
606	COMMISSION FOR THE BLIND	Tobi Andrade
609	INDIAN AFFAIRS DEPARTMENT	Joe Luna
624	AGING AND LONG TERM CARE DEPARTMENT	Joe Luna
630	HUMAN SERVICES DEPARTMENT	Tobi Andrade
631	DEPARTMENT OF LABOR	Sandra Steckler
632	WORKER'S COMPENSATION ADMINISTRATION	Chris Hoffmann
644	DIVISION OF VOCATIONAL REHABILITATION	Chris Hoffmann
645	COMMITTEE ON CONCERNS OF THE HANDICAPPED	Tobi Andrade
647	DEVELOPMENTAL DISABILITIES PLANNING COUNCIL	Joe Luna
662	MINERS' COLFAX MEDICAL CENTER	Sandra Steckler
665	HEALTH DEPARTMENT	Sandra Steckler
667	ENVIRONMENT DEPARTMENT	Chris Hoffmann
668	NATURAL RESOURCES TRUSTEE	Chris Hoffmann
669	NM HEALTH POLICY COMMISSION	Joe Luna



**Department of Finance and Administration
Financial Control Division
Office of the State Controller
Controller Analyst Agency Assignments
September 5, 2003**

Agency Code	Agency Name	Controller Assigned
670	DEPARTMENT OF VETERANS SERVICE	Tobi Andrade
690	CHILDREN, YOUTH AND FAMILIES DEPARTMENT	Joe Luna
705	MILITARY AFFAIRS DEPARTMENT	Joe Luna
760	ADULT PAROLE BOARD	Sandra Steckler
765	JUVENILE PAROLE BOARD	Sandra Steckler
770	CORRECTIONS DEPARTMENT	Sandra Steckler
780	CRIME VICTIMS REPARATION COMMISSION	Sandra Steckler
790	DEPARTMENT OF PUBLIC SAFETY	Joe Luna
805	STATE TRANSPORTATION DEPARTMENT	Chris Hoffmann
924	DEPARTMENT OF EDUCATION	Chris Hoffmann
925	NM BEEF COUNCIL	Sandra Steckler
930	CENTRAL REGION EDUCATION CO-OP	Tobi Andrade
940	PUBLIC SCHOOL FACILITIES AUTHORITY	Chris Hoffmann
950	COMMISSION ON HIGHER EDUCATION	Tobi Andrade
952	NEW MEXICO JUNIOR COLLEGE	Joe Luna
953	NEW MEXICO STATE UNIVERSITY	Sandra Steckler
955	EASTERN NEW MEXICO UNIVERSITY	Joe Luna
957	NEW MEXICO HIGHLANDS UNIVERSITY	Chris Hoffmann
959	NM INSTITUTE OF MINING AND TECHNOLOGY	Sandra Steckler
961	NEW MEXICO MILITARY INSTITUTE	Joe Luna
962	WESTERN NEW MEXICO UNIVERSITY	Tobi Andrade
963	NORTHERN NM COMMUNITY COLLEGE	Chris Hoffmann
965	NM SCHOOL FOR THE VISUALLY HANDICAPPED	Sandra Steckler
966	ABQ. TECHNICAL VOCATIONAL INSTITUTE	Tobi Andrade
967	NM SCHOOL FOR THE DEAF	Joe Luna
968	ABQ. TECHNICAL VOCATIONAL INSTITUTE FOUNDATION	Sandra Steckler
969	UNM CARRIE TINGLEY HOSPITAL	Sandra Steckler
969	UNM HOSPITAL	Tobi Andrade
969	UNIVERSITY OF NEW MEXICO	Chris Hoffmann
972	MESALANDS COMMUNITY COLLEGE	Chris Hoffmann
973	SAN JUAN COLLEGE	Joe Luna
975	SANTA FE COMMUNITY COLLEGE	Chris Hoffmann
977	LUNA COMMUNITY COLLEGE	Joe Luna
980	CLOVIS COMMUNITY COLLEGE	Joe Luna
	Controller Analyst Phone Number and E-mail Address	
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