



## State of New Mexico

Michelle Lujan Grisham  
*Governor*

January 28, 2026

### SENATE EXECUTIVE MESSAGE NO. 47

The Honorable Mimi Stewart, President Pro Tempore  
and Members of the New Mexico State Senate  
State Capitol Building  
Santa Fe, New Mexico 87501

President Pro Tempore Stewart and Members of the Senate:

Pursuant to Article IV, Section 5(B)(2) of the New Mexico Constitution, I am authorizing for your consideration during the Fifty-Seventh Legislature, Second Session, submission of SENATE BILL 145, a bill providing for federal single audits; amending the Audit Act; restructuring audit requirements; amending local public body audit thresholds; amending definitions; updating terms; amending audit reporting requirements; amending the audit fund; and making an appropriation.

Respectfully yours,

*Michelle Lujan Grisham*

Michelle Lujan Grisham  
Governor

RECEIVED FROM THE OFFICE OF THE GOVERNOR

Time: 1:47 a.m. p.m. By Lucille W. Martinez  
Date: 1-28 2026 Chief Clerk of the Senate  
*for*