

**POLICY DIRECTIVE NO. 2 (Reissued June 1993)**

**POLICY RELATING TO AUDIT EXCEPTIONS**

This policy is issued in accordance with NMSA 1978, Section 35-7-1 to provide guidelines and directions regarding audit exceptions as stated by either internal or independent auditors.

All audit exceptions shall be submitted in writing to the director of the Administrative Office of the Courts. All courts affected thereby shall be provided a copy of the exceptions and be given an opportunity to respond. All courts shall take the necessary corrective action within a time frame specified by the Director.