Financial Records Access Request

Financial Records Access Request

Your Rights as a PMTNM Member

As a member of the Professional Music Teachers of New Mexico, you have the legal right to access our financial records under two authorities:

PMTNM Handbook (Section VI)

> "*Financial records shall be open to any member at all times.*"

New Mexico Nonprofit Law

The **New Mexico Nonprofit Corporation Act (NMSA § 53-8-1 et seq.)** requires nonprofit organizations to provide members with access to financial records upon request. Additionally, IRS requirements for 501(c)(3) organizations mandate transparency in financial operations.

What You'll Receive

When you submit a Financial Records Access Request, you are requesting electronic delivery of **the last three (3) years of financial information** for Professional Music Teachers of New Mexico, including:

Document Type	Description
Annual Financial Statements	Year-end financial position and activities
Budget Documents	Approved budgets and actual spending
Bank Statements	Transaction records and account activity
IRS Form 990	Annual tax filings (public record)

Document Type	Description
CPA Reports	Audits and reviews

How to Submit a Request

Step 1: Access the Request Form

1. Log in to your PMTNM member account
2. Go to **Member Tools** → **Financial Transparency**
3. Click **"Request Financial Records"**

Direct link: /contact-members.php?type=financial_access_request

Step 2: Submit Your Request

The form will automatically generate a formal request that:

- ✓ Cites the PMTNM Handbook (Section VI)
- ✓ References NM Nonprofit Corporation Act
- ✓ Requests 3 years of financial information
- ✓ Specifies electronic delivery format

You don't need to write anything — the request is pre-composed with proper legal language.

Step 3: Confirmation & Tracking

After submission:

- You'll receive a **confirmation email** with your ticket number
- Your request is routed to the **Executive Secretary-Treasurer**
- The **President** is CC'd for oversight
- You can track progress via the ticket link

Workflow Timeline

Step	Description	Timeline

1. **Received**	Your request is logged in the system	Immediate
2. **Assigned**	Routed to Executive Secretary-Treasurer	Same day
3. **Processing**	Documents gathered and prepared	3-10 days
4. **Delivery**	Documents shared electronically	Up to 14 days
5. **Closure**	You confirm receipt; ticket closed	When complete

Response Deadline: 14 days from submission

Who Handles Your Request

Role	Responsibility
Executive Secretary-Treasurer	Primary handler — gathers and provides documents
President	Notified of all requests for oversight
Workflow Manager	Ensures timely processing

The Formal Request Language

When you submit the form, this is the formal request that will be sent:

> ***FINANCIAL RECORDS ACCESS REQUEST***
>
> *Pursuant to PMTNM Handbook Section VI, which states:*
>
> *"Financial records shall be open to any member at all times,"*
>
> *and in accordance with the New Mexico Nonprofit Corporation Act (NMSA § 53-8-1 et seq.) and applicable IRS requirements for 501(c)(3) organizations regarding member access to financial records, I am formally requesting electronic delivery of the last three (3) years of financial information for Professional Music Teachers of New Mexico, Inc., including but not limited to:*
>
> - *Annual financial statements*

> - *Budget documents and actuals*
> - *Bank statements and transaction records*
> - *IRS Form 990 filings*
> - *CPA reports*
> - *CPA audits*
>
> *As these records are required to be maintained and produced by the organization, all requested records should be available in electronic form. Electronic delivery (PDF preferred) will fully satisfy this request.*

Tracking Your Request

View Your Ticket

Track your request at any time:

1. Go to **Member Tools → My Helpdesk Tickets**
2. Find your financial records request
3. View status updates and messages

Direct link: /workflow/my_requests.php

Ticket Statuses

Status	Meaning
Pending Response	Request received, awaiting initial response
Responded	Treasurer has replied or is preparing documents
Fulfilled	Documents have been provided
Resolved	You've confirmed receipt; ticket closed

What to Look for in Your Response

When you receive the financial records, verify that you have received **complete documentation** for the last 3 years:

Completeness Checklist

Document	What to Verify
Annual Financial Statements	All 3 fiscal years included; income, expenses, and net assets shown
Budget Documents	Both approved budgets AND actual spending for each year
Bank Statements	All months for all 3 years; all accounts shown
IRS Form 990	Filed 990 or 990-EZ for each fiscal year
CPA Reports	Any audit, review, or compilation reports on file

Red Flags

If any of the following occur, document and escalate:

- **Missing years** — Not all 3 years provided
- **Missing documents** — Some categories omitted without explanation
- **Redacted information** — Member records should not be redacted
- **Partial bank statements** — Only some months or accounts provided
- **No 990 filings** — Required for 501(c)(3) organizations
- **Delay without explanation** — No communication about processing time

---

If Your Request Is Not Fulfilled

Response Deadline: 14 Days

Per PMTNM workflow policy, you should receive a response within **14 days** of submitting your request.

Step 1: Follow Up via Ticket (Day 14+)

If you haven't received the documents after 14 days:

1. **Reply to your original ticket** in the workflow system
2. **State clearly** that 14 days have passed
3. **Request an update** with expected delivery date

Step 2: Send Formal Follow-Up (Day 21+)

If still no response after your ticket follow-up:

1. **Email the officers directly** (Treasurer, President)
2. **CC helpdesk@pmtnm.org** for documentation
3. **Reference your ticket number** and original request date
4. **Set a deadline** (e.g., 7 additional days)

Step 3: Formal Demand Letter (Day 28+)

If the organization remains unresponsive:

1. Send a **formal demand letter** via email AND certified mail
2. State the legal basis for your request
3. Provide a **10 business day deadline**
4. Note that you will pursue formal remedies if not resolved

Escalation: Formal Complaints

If PMTNM fails to provide financial records after your formal demand, you have the right to file complaints with regulatory authorities.

⚖ New Mexico Attorney General

The NM Attorney General oversees nonprofit organizations and can investigate violations of the New Mexico Nonprofit Corporation Act.

What they can do:

- Investigate organizations that fail to provide required records
- Enforce nonprofit transparency requirements
- Take action against non-compliant organizations

Website: https://www.nmag.gov/

Music Teachers National Association (MTNA)

If a state affiliate violates nonprofit law or fails to maintain financial transparency, this may constitute grounds for MTNA to review the affiliate's status.

What they can do:

- Review affiliate compliance with MTNA standards
- Communicate with state affiliate leadership
- Consider action regarding affiliation status

Website: https://www.mtna.org/

􏰀 Complete Escalation Guide

For detailed instructions, templates, and step-by-step procedures for escalating an unfulfilled request:

􏰀 Financial Records Escalation Guide →

This guide includes:

- Documentation requirements
- Sample follow-up messages
- Formal demand letter template
- How to file complaint with NM Attorney General
- How to file complaint with MTNA
- Complete timeline of actions

Important: Document Everything

Throughout this process, **preserve all communications**:

1. **Save all emails** as PDF files
2. **Screenshot ticket conversations**
3. **Note all dates** (request, responses, follow-ups)
4. **Keep copies** of everything you send
5. **Use certified mail** for formal letters

Clear documentation is essential if you need to escalate to regulatory authorities.

Questions?

If you have questions about the financial records request process:

1. **Reply to your ticket** — Add a message to your existing request
2. **Contact Helpdesk** — helpdesk@pmtnm.org

Related Documentation

- Financial Records Escalation Guide
- Complete Workflow User Guide
- PMTNM Handbook

Last updated: December 2025

Document version: 1.2