



State of New Mexico Office of the State Auditor

January 13, 2026

Mariana D. Padilla
Secretary of Public Education
New Mexico Public Education Department
300 Don Gaspar Avenue
Santa Fe, NM 87501-2786
Mariana.Padilla@ped.nm.gov

Sent via Electronic Mail

Dear Secretary Padilla,

I write in response to your correspondence dated December 17, 2025, addressed to my office regarding the Office of the State Auditor's (OSA) Special Investigations Division (SID) examination into the procurement of the virtual education platform, K12 Virtual Schools L.L.C., a Delaware limited liability company, by the Chama Valley Independent Schools (Chama Valley) and Santa Rosa Consolidated Schools (Santa Rosa).

Currently, the SID examination remains active. SID investigators are continuing to analyze the information that has been gathered to date. In addition, my SID Director has provided updates to your General Counsel, and I understand that your agency's own inquiry into the procurement and use of K12 by these school districts is likewise ongoing.

As the oversight agency for both the Chama Valley and Santa Rosa school districts, your department will be kept apprised of any information uncovered during our examination that warrants your attention. My office remains committed to coordinating our mutual investigations into these matters.

Please do not hesitate to contact my office should you have any questions or require further information.

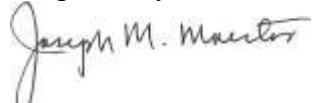
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Respectfully,



Joseph M. Maestas, PE, CFE
New Mexico State Auditor

cc: Geoffrey Tager, General Counsel, PED (Geoffrey.Tager@ped.nm.gov)
Miguel Lozano, Deputy General Counsel, PED (Miguel.Lozano@ped.nm.gov)
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