

OFFICE OF THE STATE AUDITOR



Government Accountability Office

**The Findings Report: A Summary of New
Mexico's Governmental Financial Audits**

Fiscal Year 2015

September 2016

The Mission of the Office of the State Auditor
Is Better Government for the People of New Mexico

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EXECUTIVE SUMMARY

The Office of the State Auditor (OSA) conducts and oversees all annual audits of New Mexico’s governmental entities. Annual audits account for public funds, and the OSA ensures that financial audits are completed in a timely manner and in accordance with governmental accounting and auditing standards. Annual audits provide important information regarding the financial health of governmental entities, and highlight areas where corrective action is necessary to safeguard public tax dollars and bring the agency into compliance with applicable laws, rules, and regulations.

Public officials should use audit reports as a management tool to guide their decisions during the coming year. However, audits are not produced for the exclusive use of government management. They are also for public use, providing transparency and accountability for state and local governments. Unfortunately, many audit reports are filed away upon completion, despite the fact that they contain critical information about how our government is functioning. One of OSA’s primary goals is to re-establish the notion of “purpose-driven auditing” so that entities use audits for what they were originally intended: to provide a roadmap for improved financial health.

This comprehensive, statewide report on audit findings provides the citizens of New Mexico and policymakers with a financial snapshot of how government is working and provides important indicators of the financial health of governmental entities. This report focuses on three financial audit measures: the audit opinion, types of annual findings, and repeated findings. As with an annual physical check-up, a “clean bill of health” is a good sign. It means that all the areas reviewed met applicable standards, but it does not necessarily mean that an agency is in perfect health. Nor does it necessarily mean an agency is making sound financial decisions. Rather, just as a patient wants a doctor to find any problems that do exist during an annual exam, agencies want auditors to identify findings so that they can improve. Thus, findings are not an absolute negative, but rather a key piece of the continual improvement of how our government is working.

On the positive side, of the 463 Fiscal Year 2015 audits within the scope of this report, 93 percent received “unmodified” opinions. This means that the auditor concluded, based on the test work, that the financial statements fairly present the financial condition of the entity. With regard to findings, 30 percent of all entities had no findings at all, meaning that the auditor found that the entity had a clean bill of health. This figure is an improvement from the 26 percent of entities with no findings in Fiscal Year 2014. Similarly, the total number of findings decreased by about 11 percent this year, as entities with findings had 1,819 total findings among them, compared to 2,033 findings in Fiscal Year 2014. However, the frequency and severity of findings across governmental entities suggest that a few especially financially challenged entities are in dire need of improvement. The Index of Entities contains a full list of audited entities, opinions, and findings for both fiscal years.

What is an Audit?

In a government audit, an auditor determines whether the financial statements of an entity are presented fairly in all material respects and in accordance with accounting standards by reviewing the underlying information and processes that went into preparing the financial statements.

What is an Audit Opinion?

Audit reports include an opinion as to whether there is reasonable assurance that the financial statements are free from material misstatements.

What is a Finding?

In addition to the opinion, an audit report may contain “findings.” A finding indicates a deficiency or an issue of non-compliance that the auditor found when conducting the audit.

The OSA divided findings into categories based on the nature of the issue identified. These findings fall within a wide range of categories outlined in Appendix A. The most common audit findings in Fiscal Year 2015 were weaknesses and deficiencies related to a lack of policies, procedures, and internal controls. After that, expenses and expenditures, budgetary compliance, and state law compliance topped the list.

Forty-two percent of all audit findings were repeated, with over 13 percent of repeat findings originating in Fiscal Year 2009 or earlier. These are results similar to that of FY14, wherein 46 percent of all audit findings were repeated, with nearly 10 percent of repeat findings originating in Fiscal Year 2009 or earlier. This reflects the need to focus on corrective action plans to ensure problem areas are promptly addressed. Although not all repeat findings mean the same thing, generally, repeat findings are a cause for concern. Correcting the underlying causes of these repeat findings should be a top priority for government managers.

PURPOSE

The objective of this report is to bring purpose, transparency, and accountability to those aspects of the financial operations of state and local governmental entities that are examined within the agencies' annual financial audits. This report is the second in a series, with subsequent volumes to follow annually, and provides comparative year-to-year data that enables the public to track corrective action on an annual basis.

METHODOLOGY AND SCOPE

In compiling this report, the OSA focused on three measures: types of audit opinion, types of audit findings, and repeat findings. The OSA used the most current audits of New Mexico state and local governmental entities, available as of August 10, 2016, for the period spanning July 1, 2014 to June 30, 2015 (Fiscal Year 2015, or FY15). If FY15 audits were not available, then Fiscal Year 2014 (spanning July 1, 2013 to June 30, 2014) audits were utilized. Specifically, for the following entities, FY14 audit data was used due to the unavailability of a completed and approved FY15 financial audit: Southside Mutual Domestic Water Consumers Association, Lea County Water Users Association, Department of Homeland Security and Emergency Management, Miner's Colfax Medical Center, Roosevelt General Hospital, Village of Cimarron and Village of Capitan. Except for these entities, all statistics and information in this report are from FY15 audit reports. Entities that have not completed an FY14 or FY15 audit are not included in the report, and are listed in Appendix B.

A spreadsheet with the data used in this report is available for review and analysis on the State Auditor's website at www.saonm.org/government_accountability_office.

This report compiles the opinions and findings as determined by the author of the audit, which is in most cases an Independent Public Accountant (IPA) who conducted the audit (with the exception of those audits conducted by OSA staff). The OSA did not change or adjust any of these opinions or findings.

The statistics in this report do not include the Comprehensive Annual Financial Report (CAFR) for the State of New Mexico. From a layman's viewpoint, the CAFR may be seen as a compilation of state agency government financial statements. The 2015 CAFR audit received multiple opinions, including a disclaimer of opinion on some major funds.

This report does not include Agreed-Upon Procedures reports (AUPs) or financial certifications from local public bodies under the tiered reporting system (Section 12-6-3(B), NMSA 1978). Typically these entities have less than \$100,000 in annual budget and do not receive capital

outlay funds. In an AUP, no opinion is issued. This report also does not include special audits, which may contain concerns regarding particular transactions or issues.

Under applicable government accounting and auditing standards, the audit of an entity includes the audit of any “component units.” A component unit is a separate legal entity from the primary government, but is included in the primary government’s audit because the primary government is financially accountable for the entity, as required by accounting standards. This report includes all component unit findings as part of the findings of their respective primary governments.

In FY15, entities that expended \$500,000 or more in federal funds were required to complete what is commonly referred to as a “Single Audit,” evaluating compliance with certain federal laws and regulations. In situations where a Single Audit finding applies both to a major federal program and to the financial statements of the entity, the auditor is required to include the finding twice. Therefore, in order to avoid counting some Single Audit findings twice, this report does not include any Single Audit findings.

THE OFFICE OF THE STATE AUDITOR

The OSA is a constitutionally established, separately elected office in the executive branch of state government. The State Auditor maintains independence from both the Governor and the Legislature while examining and auditing the financial affairs of state and local entities.

When the State's leaders prepared the New Mexico Constitution in 1911 for impending statehood the following year, they created a strong, independent Office of the State Auditor to oversee how government officials spend taxpayers' hard-earned dollars. As the New Mexico Supreme Court stated in 1968, “the office of state auditor was created and exists for the basic purpose of having a completely independent representative of the people, accountable to no one else, with the power, duty and authority to examine and pass upon the activities of state officers and agencies who, by law, receive and expend public moneys.” *Thompson v. Legislative Audit Commission*, 79 NM. 693, 448 P.2d 779 (1968).

Included in the OSA’s statutory mandate is the requirement that the financial affairs of every agency be thoroughly examined and audited each year by the State Auditor, personnel of the State Auditor’s Office designated by the State Auditor, or Independent Public Accountants approved by the State Auditor. The OSA also has the authority to cause the financial affairs and transactions of an agency to be audited in whole or in part. These two statutory provisions grant the State Auditor the authority to conduct both annual financial audits and special audits. The Audit Act, New Mexico Statutes Annotated 1978, Sections 12-6-1 to 12-6-14, and the Audit Rule, NMAC 2.2.2, are the laws and regulations under which the OSA operates.

THE GOVERNMENT ACCOUNTABILITY OFFICE

The New Mexico State Auditor established the Government Accountability Office (GAO) to inform and report to the public on statewide issues relating to the use of public funds. The GAO is a key step towards fulfilling the OSA’s constitutional mandate to bring transparency and accountability to the use of public funds.

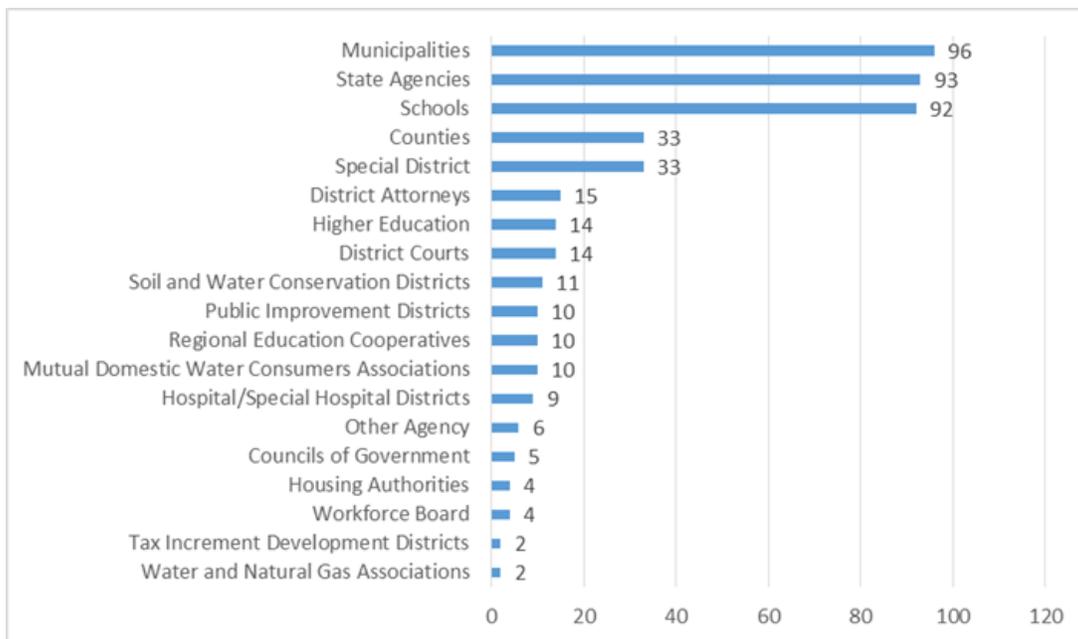
As part of the OSA, the GAO is uniquely positioned to aggregate and synthesize audit data in a way that is accessible and useful to the public. Annual financial audits of state and local governments contain a vast amount of information about our state’s finances. The GAO aggregates and analyzes this information to identify important financial and risk trends, and to provide insight into how the government spends our taxpayers’ dollars.

THE ANNUAL AUDIT PROCESS

The OSA is responsible for tracking financial audits and AUPs for almost 1,000 governmental entities. Under the Tiered System of Reporting, not all entities are required to undergo a full audit. Based on the amount and character of money they receive and expend, many local public bodies are subject to more limited Agreed Upon Procedures (AUPs), or are required to submit only financial certifications. This report only includes the audit reports of the 463 entities that received full financial audits, most of which were conducted by Independent Public Accountants (IPAs) under the oversight of the OSA.

The OSA exercises a regulatory role in ensuring the work conducted by the IPAs maintains a high level of quality and is in compliance with applicable accounting and auditing standards. However, the OSA does not determine whether the opinions and findings of an audit, as reported by the IPA, are correct. The OSA reviews the reports to ensure an appropriate level of quality, but the views expressed in an audit are based on the IPA's professional judgment.

Audited Entities, By Entity Type (463)



AUDIT OPINIONS

In performing a governmental audit, an auditor determines whether the financial statements of an entity are presented fairly and in accordance with accounting standards by looking at the underlying information and processes that went into preparing the financial statements. An auditor selects a sample of the records and tests those records to see if they support the information in the financial statements.

The auditor provides an opinion about the information presented by management and whether the financial statements are in conformity with the applicable reporting framework. Audit reports indicate an opinion as to whether there is reasonable assurance that the financial statements are free from material misstatements, but they are not intended to identify every problem in an organization's finances.

TYPES OF AUDIT OPINIONS

UNMODIFIED OPINIONS

The auditor concludes that the financial statements of a given entity are presented fairly, in all material respects, in accordance with generally accepted accounting principles.

MULTIPLE OPINIONS occur when the auditor expresses different opinions on various aspects of the financial statements.

MODIFIED OPINIONS

A qualified opinion, an adverse opinion, or a disclaimer of opinion.

Qualified Opinion

The auditor, having obtained sufficient appropriate audit evidence, concludes that misstatements, individually or in the aggregate, are material but not pervasive to the financial statements, or the auditor is unable to obtain sufficient appropriate audit evidence on which to base the opinion, but concludes that the possible effects on the financial statements of undetected misstatements, if any, could be material but not pervasive.

Adverse Opinion

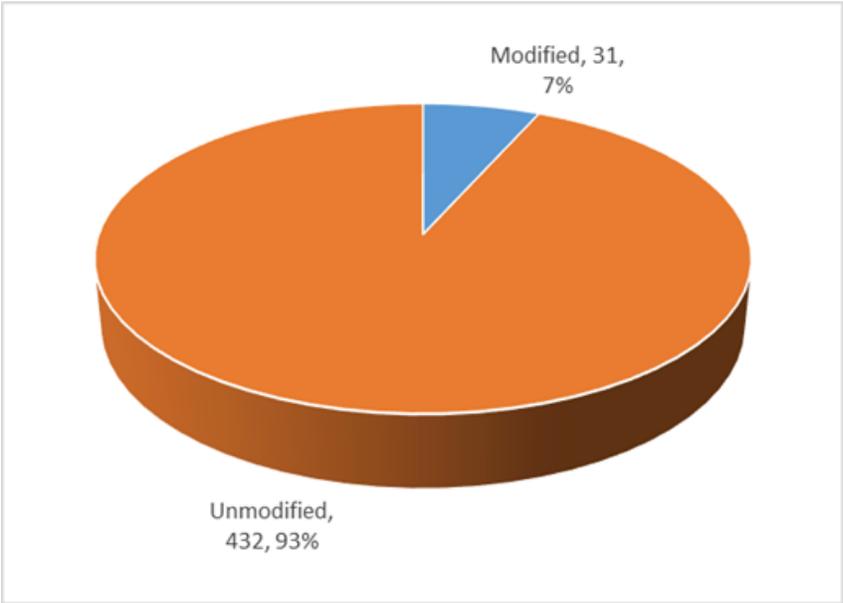
After having obtained enough quality audit evidence, the auditor concludes that misstatements, individually or when grouped with other misstatements, are both material and pervasive to the financial statements.

Disclaimer of Opinion

The auditor is unable to obtain sufficient appropriate audit evidence on which to base the opinion, and concludes that the possible effects on the financial statements of undetected misstatements, if any, could be both material and pervasive.

OVERVIEW OF UNMODIFIED AND MODIFIED OPINIONS

Percentage of Audits with Modified Opinions



MULTIPLE OPINIONS:

- Alamogordo Municipal Schools
- De Baca County
- City of Gallup
- Public Education Department
- Renewable Energy Transmission Authority
- City of Rio Communities

QUALIFIED OPINIONS:

- Cibola County
- Clayton Municipal Schools
- Eunice Special Hospital District
- General Services Department
- City of Jal
- Lower Rio Grande Public Water Works Authority
- Mora Mutual Domestic Water Consumers Association
- Public School Facilities Authority
- Rio Arriba County
- Roosevelt County
- Roosevelt General Hospital (FY14)
- Village of San Jon
- City of Texico
- City of Truth or Consequences
- Town of Vaughn

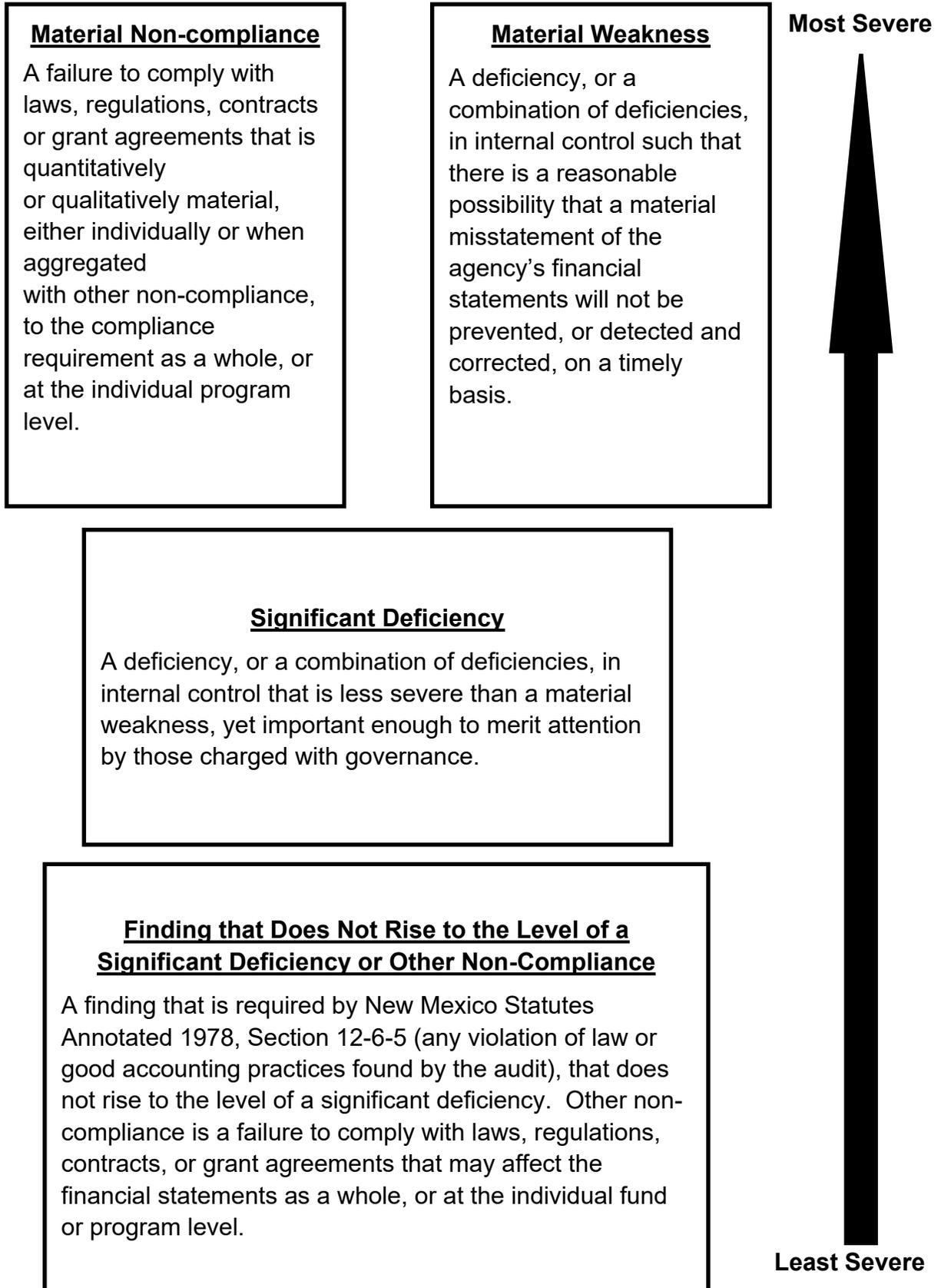
ADVERSE OPINIONS:

- Village of Questa

DISCLAIMED OPINIONS:

- Town of Bernalillo
- Central Consolidated School District
- Village of Columbus
- Town of Estancia
- Harding County
- Lordsburg Municipal School District
- Roy Municipal Schools
- Village of Wagon Mound

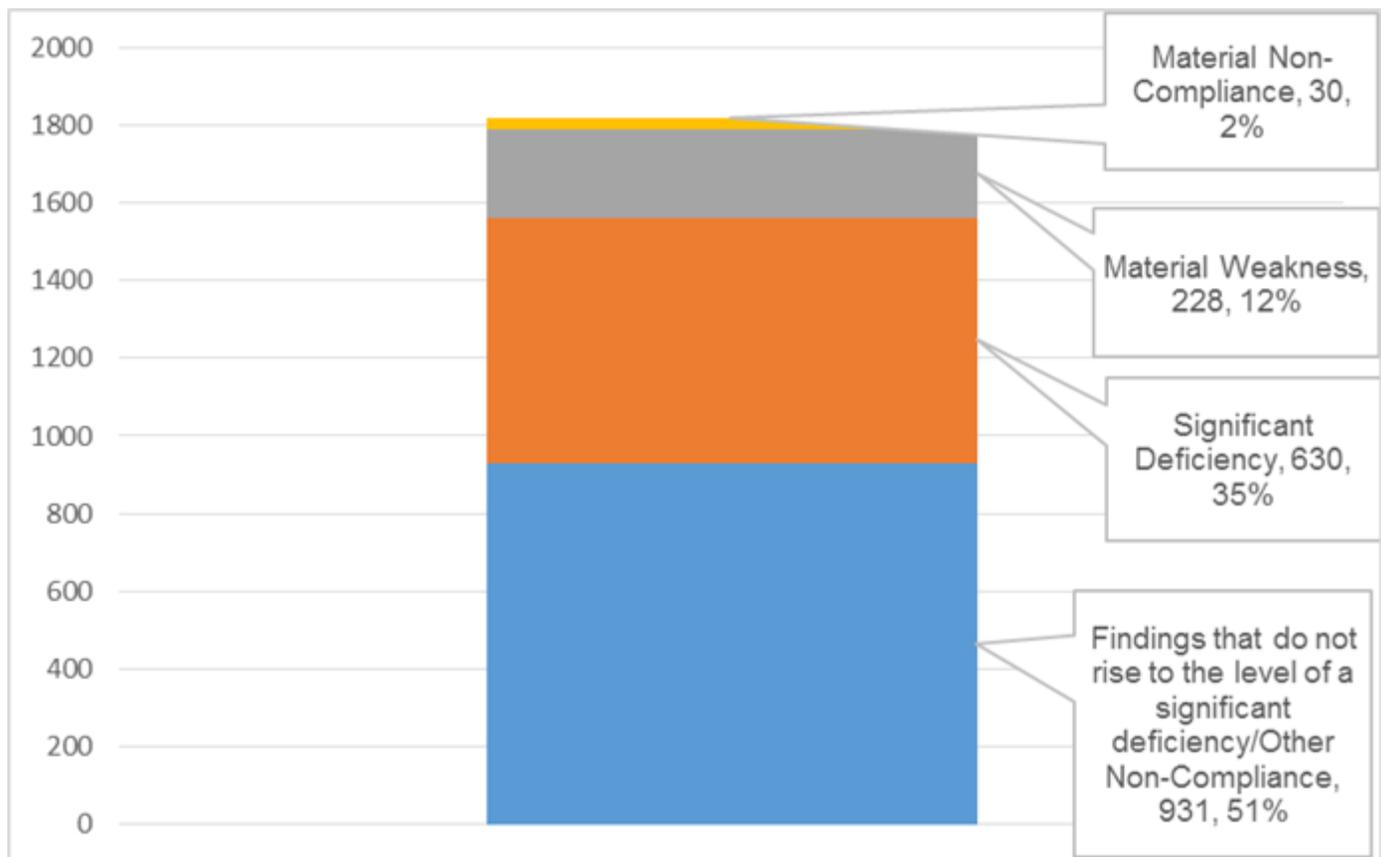
CLASSIFICATIONS OF AUDIT FINDINGS



OVERVIEW OF AUDIT FINDINGS

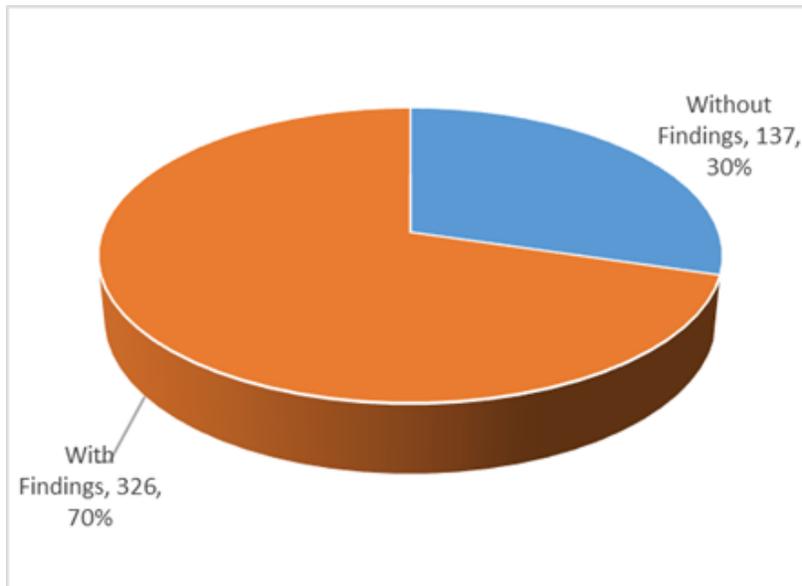
In addition to the opinion, an audit report may contain “findings.” A finding indicates a deficiency or an issue of non-compliance that the auditor found when analyzing the procedures of an entity or conducting audit test work. Audit findings may include an error, exception, deviation or deficiency noted by an auditor as a result of analyzing the procedures of the agency or looking at audit evidence and samples. Findings include criteria or a basis for determining that a problem exists, a condition or situation that was observed, the effect or impact of the condition, and the root cause of the problem to the extent it can be identified. Recommendations accompany findings to resolve the issue uncovered in the finding, and are meant to be helpful to management. Audits generally include an agency’s response to the findings identified in the audits, including management’s planned corrective action. Compared to FY14, entities had fewer findings overall in FY15. Across findings classifications in particular, there are fewer findings of material non-compliance (38 in FY14), material weakness (282 in FY14), significant deficiency (719 in FY14), and findings that do not rise to the level of a significant deficiency (994 in FY14).

Total Findings, By Classification (1,819)



OVERVIEW OF FINDINGS

Percentage of Audits with Findings



MOST FINDINGS

The entities with the most findings overall were as follows:

Public Education Department	204
Albuquerque Public Schools District	51
Taos Municipal Schools	46
City of Albuquerque	28
Santa Fe Public Schools	26
Village of Cimarron	20
Town of Springer	19
Central Consolidated School District	19
Hidalgo County	17
Cibola County	16
Town of Peralta	16
Belen Consolidated School District	16

CLEAN BILL OF HEALTH



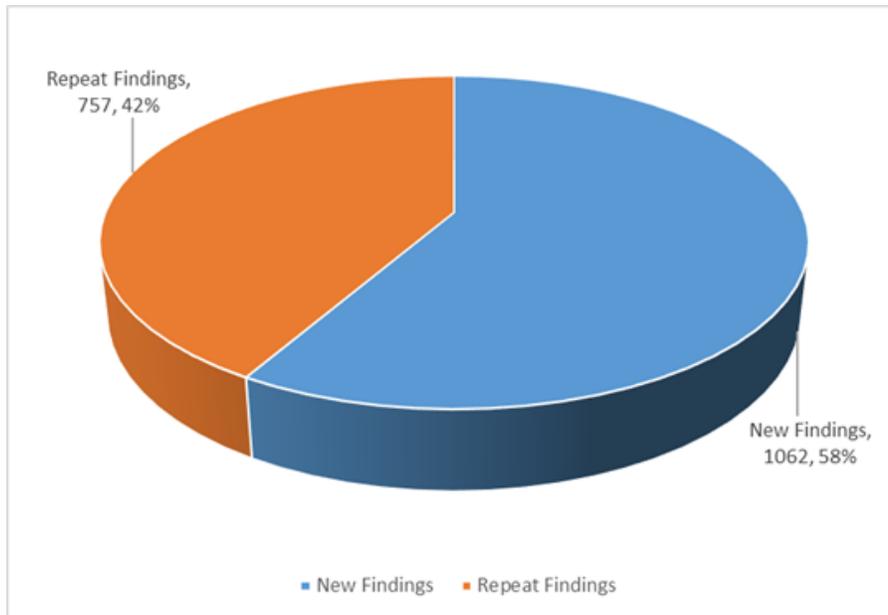
A total of 137 entities had no findings. These entities are highlighted throughout this report.

Note on School Audits

The Public Education Department (PED) audit report and the reports for certain school districts include findings for charter schools. Notably, the PED audit includes findings for 59 state-chartered charter schools. As a free-standing agency without its charter schools, PED had 9 findings, of which 5 were repeated, and an unmodified opinion. The other 195 PED findings were for state-chartered charter schools and their foundations. A full list of state and district chartered charter schools that were subject to audit in FY15 can be found in the index at the end of this report. It is important to note that some schools have since closed, and still others may not yet have been open in the school year subject to audit in FY15 and thus are not included in this report.

OVERVIEW OF FINDINGS (continued)

Percentage of Findings that are Repeated from Previous Years



MOST REPEAT FINDINGS

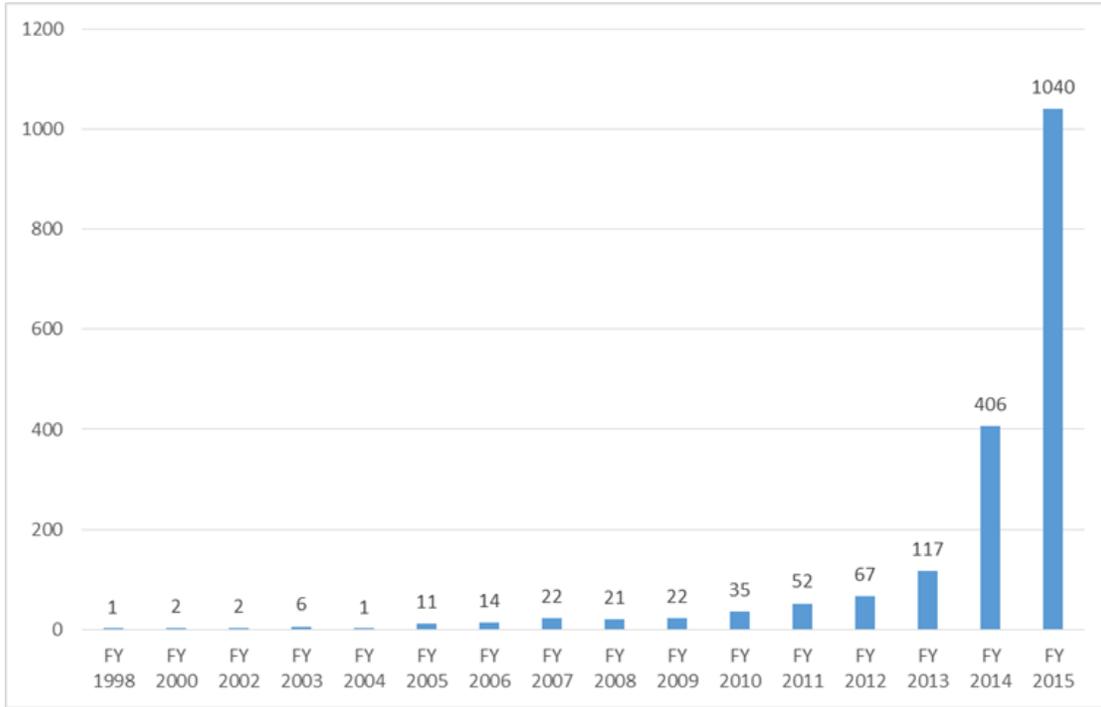
The 10 entities with the most repeat findings were as follows:

Public Education Department	84
Taos Municipal Schools	35
Albuquerque Public Schools District	16
Cibola County	13
West Las Vegas School District	12
Belen Consolidated School District	12
Village of Cimarron	11
Santa Fe Public Schools	10
Village of Wagon Mound	10
Department of Health	9
Eunice Special Housing District	9

The OSA is working with entities to reduce and eliminate repeat findings. Part of this process is focusing on management’s response to each finding, which should identify the steps that the entity’s management will take to correct the problems that led to the finding. The 2016 Audit Rule requires management to identify the employee position(s) tasked with implementing this corrective action. The 2016 Audit Rule also requires the auditor to report on the status of the corrective action plan identified in previous years. This way, the audit report becomes a road map to understanding an entity’s progress in addressing its findings.

OVERVIEW OF FINDINGS (continued)

Findings by Fiscal Year of Origin



MOST COMMON CATEGORIES OF FINDINGS

The most common categories of findings overall were as follows:

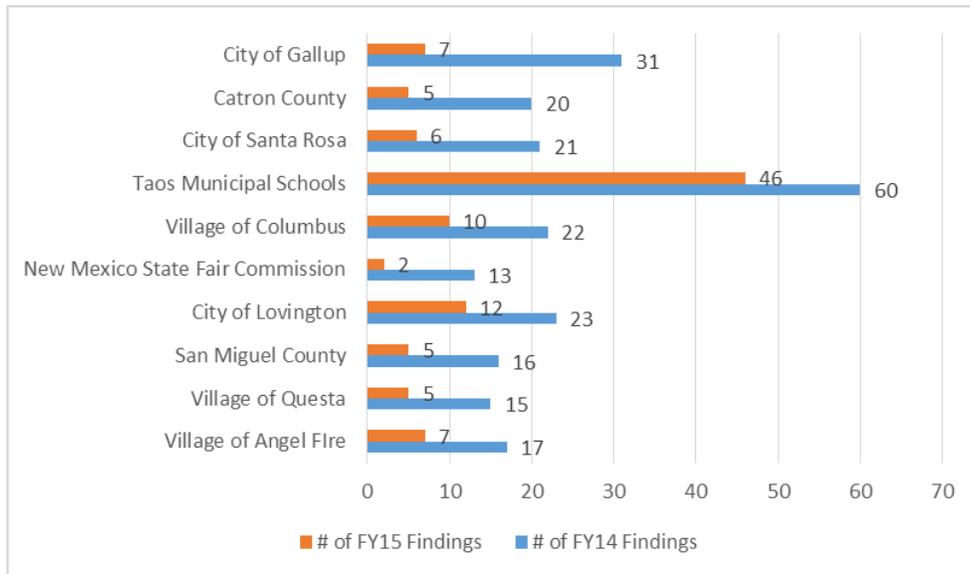
Lack of Policies, Procedures, and Internal Controls	205
Expenses/Expenditures	183
Budgetary Compliance	177
State Law Compliance	159
Cash and Investments	137
Payroll/Related Liabilities	123
Financial Reporting	114
Travel and Per Diem	96
Grant Compliance	96
Capital Assets	87

Appendix A describes the categories of findings that the OSA developed for this report. The OSA is collaborating with entities and associations to encourage and support training in areas of significant concern.

MAJOR IMPROVEMENTS FROM FISCAL YEAR 2014

In FY15, many entities made improvements in reducing the total number of findings they received in FY14. Some entities' reductions in findings were quite large, and some resulted in no findings, wherein those entities received a clean bill of health for FY15. Similarly, some entities were able to improve their audit opinion, receiving an unmodified opinion in FY15, after having received a modified opinion in FY14.

Entities that Reduced Total Number of Findings by 10 or More



A New Clean Bill of Health

The following entities reduced their total number of findings to zero, resulting in a clean bill of health:

- Aztec Municipal Schools
- Clovis Municipal Schools
- Village of Corrales
- Eastern Plains Council of Governments
- Regional Education Cooperative #7



ENTITIES WITH IMPROVED OPINIONS

The entities whose audit opinion improved from modified in FY14 to unmodified in FY15 are as follows:

- Village of Angel Fire
- Catron County
- Eddy County
- Education Trust Board of New Mexico
- City of Gallup
- Town of Hurley
- City of Jal
- Lake Arthur Municipal Schools
- City of Lovington
- Village of Magdalena
- Regulation and Licensing Department
- Office of the Secretary of State
- Town of Springer
- State General Fund

93

STATE AGENCIES

Public Education Department (PED) had the **most findings** with

204

findings, followed by:

Department of Health (12),
Corrections Department (12),
Department of Public Safety (10),
and Office of Superintendent of
Insurance (10)

PED had the **most repeat findings** with

84

repeat findings, followed by:

Department of Health (9),
Corrections Department (8),
and Taxation & Revenue
Department (5)

Highlights

Ninety-six percent of state agencies had unmodified opinions, compared with 93 percent for all entities. The State General Services Department and the Public School Facilities Authority had qualified opinions. The Renewable Energy Transmission Authority and Public Education Department each received multiple opinions. Thirty-seven percent of state agencies had no audit findings, which is better than the 30 percent for all entities. State agencies represented 20 percent of audited entities, but were overall underrepresented with only 17 percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).

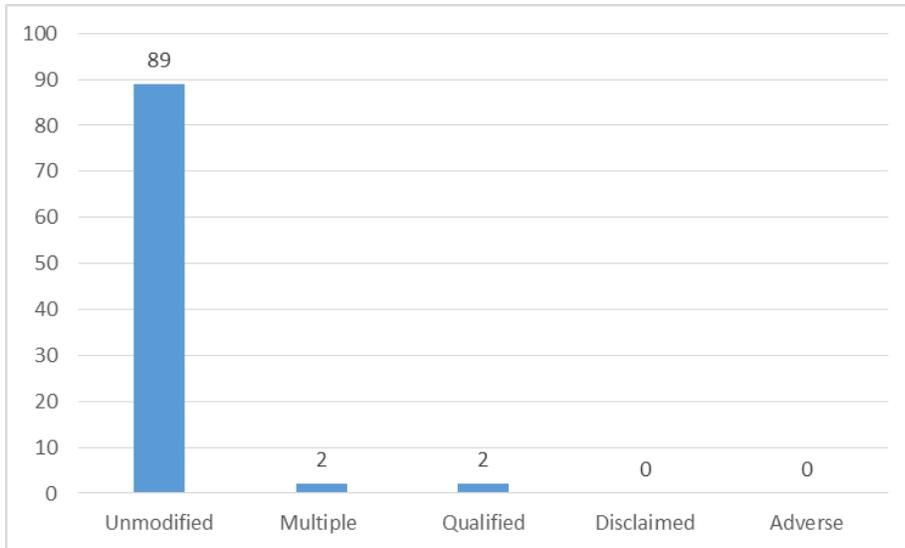


State Law Compliance

was the most common finding among state agencies, followed by:

- Expenses/Expenditures
- Grant Compliance
- Travel and Per Diem
- Lack of Policies, Procedures and Internal Controls
- Budgetary Compliance
- Public Money
- Financial Reporting
- Payroll/Related Liabilities
- Procurement

State Agency Opinions



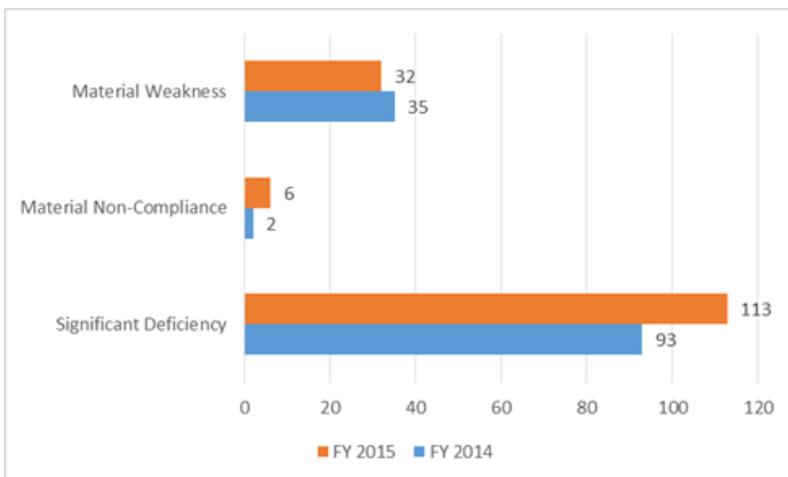
State Agencies

Clean Bill of Health



Thirty-three state agencies had no findings. The full list is available in Appendix C.

Comparative Number of Serious Findings



State agencies accounted for larger proportions of the more serious findings in FY15 than in FY14. They were responsible for six material non-compliance findings, compared to just two in FY14; they had slightly fewer material weakness findings with 32, compared to 35 in FY14, but they had notably more findings with significant deficiencies in FY15, with 113, compared to 93 in FY14.

33

COUNTIES

Hidalgo County had the **most findings** with

17

findings, followed by:
Cibola County (16),
Harding County (14),
Roosevelt County (14), and
De Baca County (8)

Cibola County had the **most repeat findings** with

13

repeat findings, followed by:
Catron County, Luna County,
San Miguel County, and
Sandoval County
(with 4 findings each)

Highlights

Of the 33 counties, 85 percent had unmodified opinions compared with 93 percent for all entities. Cibola, Rio Arriba, and Roosevelt Counties all had qualified opinions, De Baca County received multiple opinions, and Harding County had a disclaimer of opinion. Only six percent of counties had no audit findings, whereas 30 percent of entities overall had no findings. While counties represented seven percent of audited entities, they were overrepresented with 10 percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).

The New Mexico County Insurance Authority Workers' Compensation Pool received an unmodified opinion for FY15, with one finding. The Eddy-Lea Energy Alliance received an unmodified opinion for FY15 with no findings.

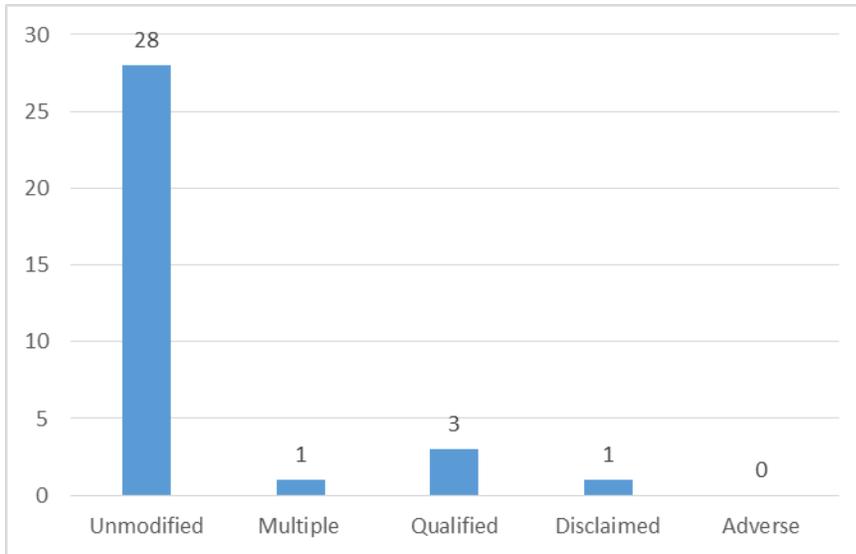


Lack of Policies, Procedures and Internal Controls

was the most common finding among counties, followed by:

- Cash and Investments
- Expenses and Expenditures
- State Law Compliance
- Budgetary Compliance
- Payroll and Related Liabilities
- Travel and Per Diem
- Capital Assets
- Financial Reporting

County Opinions



Counties

Clean Bill of Health

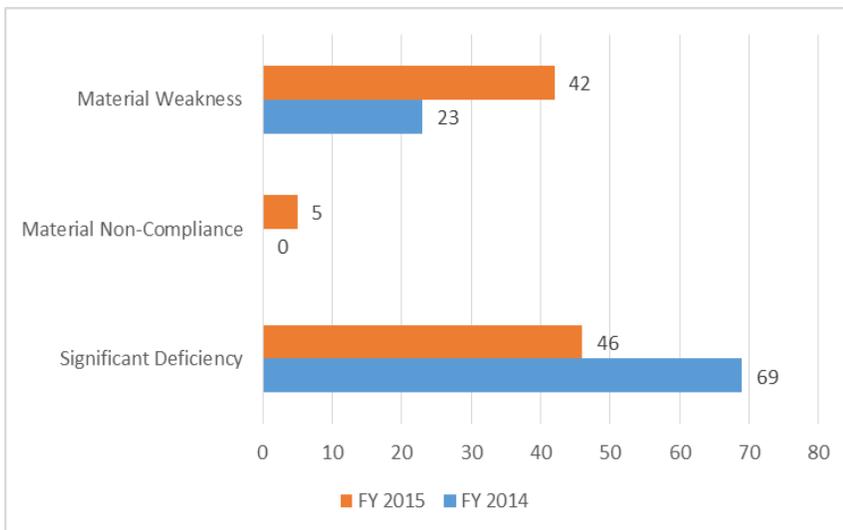


The following counties had no findings:

Chaves County
Dona Ana County**

**Denotes an entity that received a clean bill of health in FY14 as well as FY15

Comparative Number of Serious Findings



Counties accounted for larger proportions of the more serious findings in FY15 than in FY14, although they had fewer findings with significant deficiencies, with 46 in FY15 compared to 69 in FY14. They had five material non-compliance findings, compared to none in FY14, though, and markedly more findings of material weakness, with 42 in FY15, compared to 23 in FY14.

96

MUNICIPALITIES

City of Albuquerque had the **most findings** with

28

findings, followed by:
Village of Cimarron (20, FY14)
Town of Springer (19),
Town of Peralta (16),
City of Lovington (12), and
Village of Wagon Mound (12)

Village of Cimarron had the **most repeat findings** with

11

repeat findings, followed by:
Village of Wagon Mound (10)
Town of Bernalillo (8),
Village of Columbus (7), and
City of Belen (7)

Highlights

Of the 96 municipalities that are required to conduct full audits under the Tiered System of reporting, almost 88 percent had unmodified opinions compared with 93 percent for all entities. Bernalillo, Estancia, Columbus, and Wagon Mound each had disclaimer of opinions. Truth or Consequences, Texico, Jal, Vaughn, and San Jon had qualified opinions. Gallup and Rio Communities had multiple opinions, and Questa received an adverse opinion. Almost 14 percent of municipalities had no audit findings, which is below the 30 percent of entities overall with no findings. While municipalities represented 21 percent of audited entities, they were overrepresented with 28 percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).

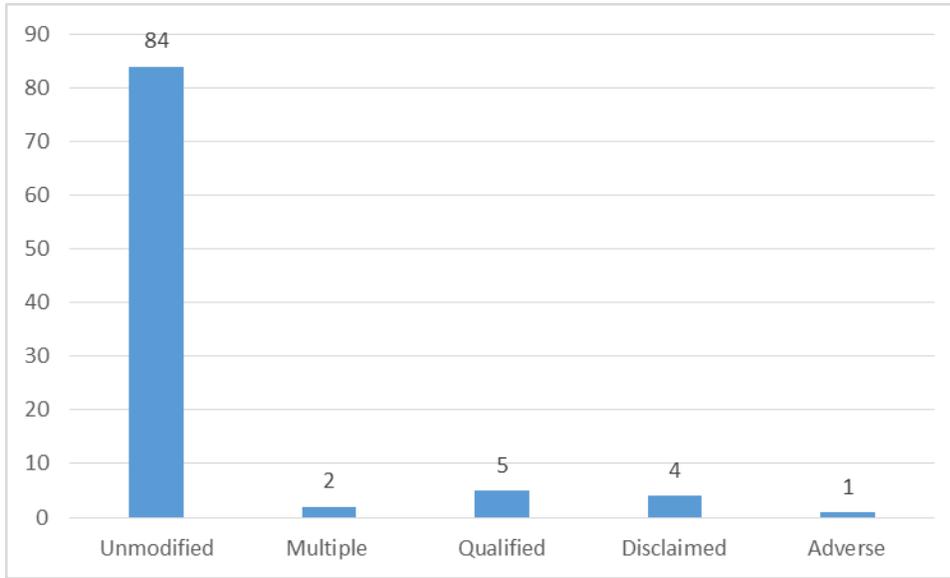


Lack of Policies, Procedures, and Internal Controls

was the most common finding among municipalities, followed by:

- Expenses/Expenditures
- Budgetary Compliance
- Financial Reporting
- Payroll/Related Liabilities
- Capital Assets
- Revenues/Receivables
- Cash and Investments
- Grant Compliance
- Travel and Per Diem

Municipality Opinions



Municipalities

Clean Bill of Health

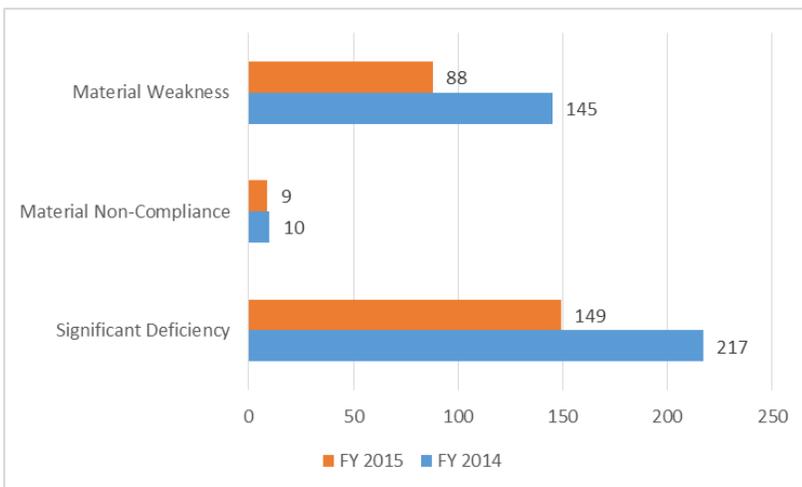


The following municipalities had no findings:

- Village of Bosque Farms**
- Village of Causey**
- Village of Corrales
- Village of Dora
- Town of Edgewood**
- Village of Grady**
- Village of Logan
- Village of Los Ranchos de Albuquerque
- Village of Loving**
- Village of Melrose

**Denotes an entity that received a clean bill of health in FY14 as well as FY15

Comparative Number of Serious Findings



Municipalities accounted for much fewer of the more serious findings in FY15 than in FY14. They were responsible for nine material non-compliance findings, compared to 10 in FY14, but they had far fewer material weakness findings with 88, compared to 145 in FY14; they similarly had far fewer significant deficiencies in FY15, with 149, compared to 217 in FY14.

14

HIGHER EDUCATION INSTITUTIONS

New Mexico Highlands University had the **most findings** with

12

findings, followed by: Northern NM Community College (9), Western NM University (8), Santa Fe Community College (7), and NM Junior College (5)

Northern NM College had the **most repeat findings** with

6

repeat findings, followed by: Santa Fe Community College (4), NM Highlands University (2), NM Institute of Mining & Technology (1), Western NM University (1) and NM Mesalands Community College (1)

Highlights

Of the 14 higher education institutions, 100 percent had unmodified opinions compared with 93 percent for all entities. Twenty-nine percent of higher education institutions had no audit findings, which was just slightly below the 30 percent of entities overall with no findings. Higher education institutions represented three percent of audited entities and were slightly underrepresented with two percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).

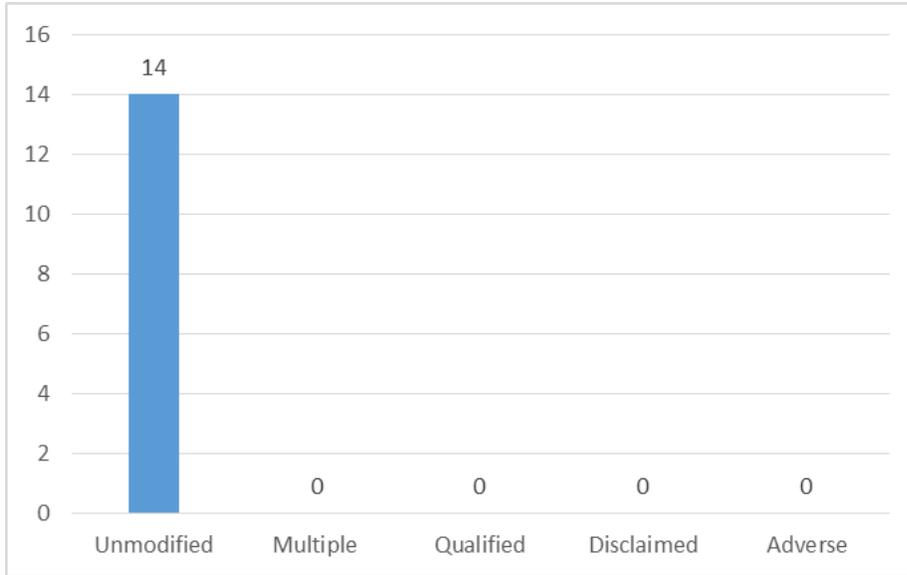


Lack of Policies, Procedures, and Internal Controls

was the most common finding among higher education institutions, followed by:

- Grant Compliance
- Budgetary Compliance
- Capital Assets
- Procurement
- Cash and Investments
- Travel and Per Diem
- Expenses/Expenditures
- Information Technology
- State Law Compliance

Higher Education Opinions



Higher Education

Clean Bill of Health

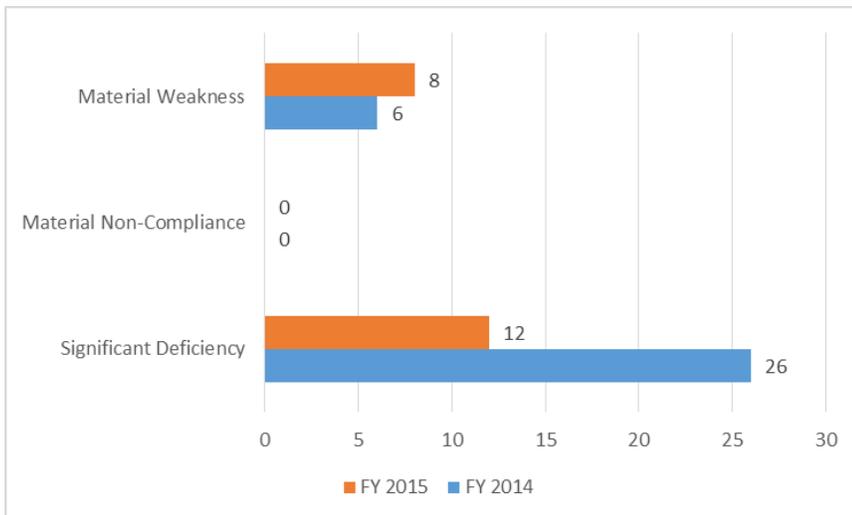


The following higher education institutions had no findings:

Central NM Community College**
 Eastern New Mexico University**
 New Mexico State University

**Denotes an entity that received a clean bill of health in FY14 as well as FY15

Comparative Number of Serious Findings



Similar to FY14, Higher Education Institutions made up zero percent of the material non-compliance findings in FY15. They accounted for less than half of the significant deficiency findings in FY15 as they did in FY14, with 12, compared to 26 in FY14. However, they did have a larger proportion of the material weakness findings this year, with eight, compared to six in FY14.

92

SCHOOL DISTRICTS AND SCHOOLS

Albuquerque Public Schools

had the **most findings** with

51

findings, followed by:

Taos Municipal Schools (46),
Santa Fe Public Schools (26),
and
Central Consolidated School
District (19)

Taos Municipal Schools

had the **most repeat findings** with

35

repeat findings, followed by:

Albuquerque Public Schools (16)
West Las Vegas Schools (12), and
Belen Consolidated Schools (12)

Highlights

Like PED, many school district audit reports include findings related to charter schools chartered by the district. Thus, the findings for some school districts will include those for their district-chartered charter schools, as well as some foundations. A full list of state and district chartered charter schools that were subject to audit in FY15 can be found in the index at the end of this report. It is important to note that some schools have since closed, and still others may not yet have been open in the school year subject to audit in FY15 and thus are not included in this report. In addition to the 89 school districts, this category includes three special schools: the School for the Deaf, the School for the Blind and Visually Impaired, and the New Mexico Military Institute, which also has a two-year associates degree program. Of the 92 entities, 95 percent had unmodified opinions, in contrast to 93 percent of all entities. Central Consolidated Schools, Lordsburg Municipal Schools and Roy Municipal Schools had disclaimers of opinion. Alamogordo Municipal Schools received multiple opinions and Clayton Municipal Schools had a qualified opinion. Only 16 percent of school districts and schools had no audit findings, whereas 30 percent of entities overall had no findings. Schools make up 20 percent of all audited entities, but are overrepresented with 33 percent of the more serious findings.

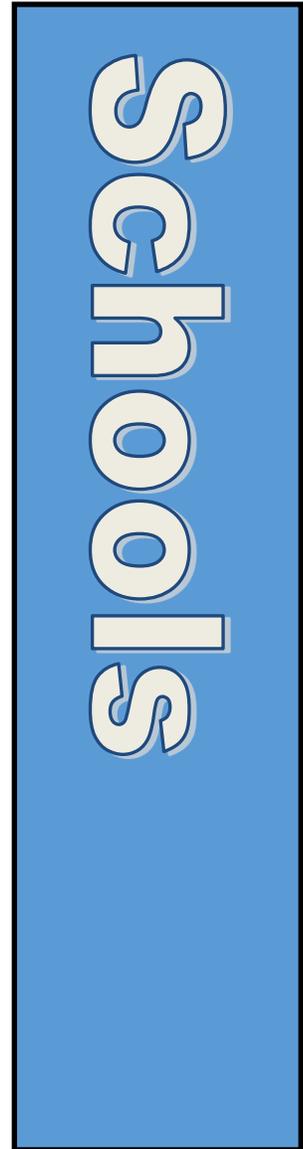
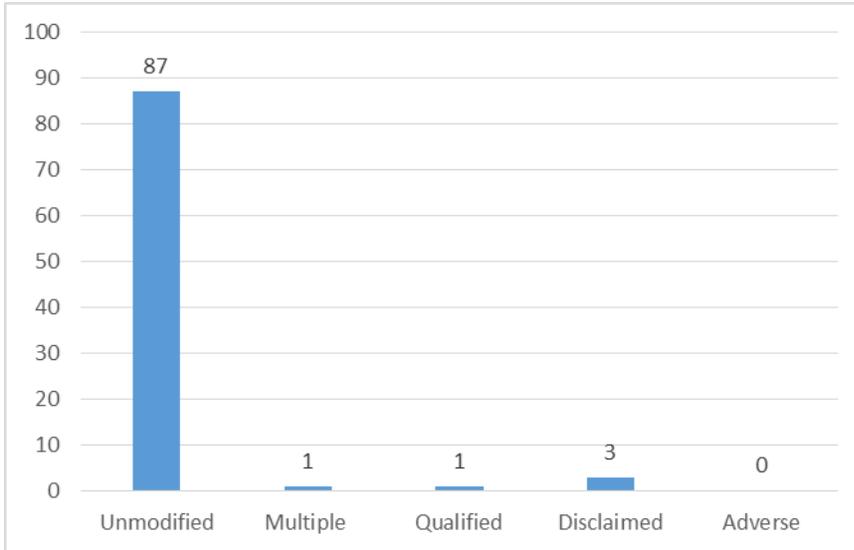


Budgetary Compliance

was the most common finding among school districts and schools, followed by:

- Expenses and Expenditures
- Cash and Investments
- Lack of Policies, Procedures and Internal Controls
- Payroll and Related Liabilities
- State Law Compliance
- Expenses and Expenditures
- Procurement
- Financial Reporting
- Capital Assets

School and School District Opinions



Clean Bill of Health

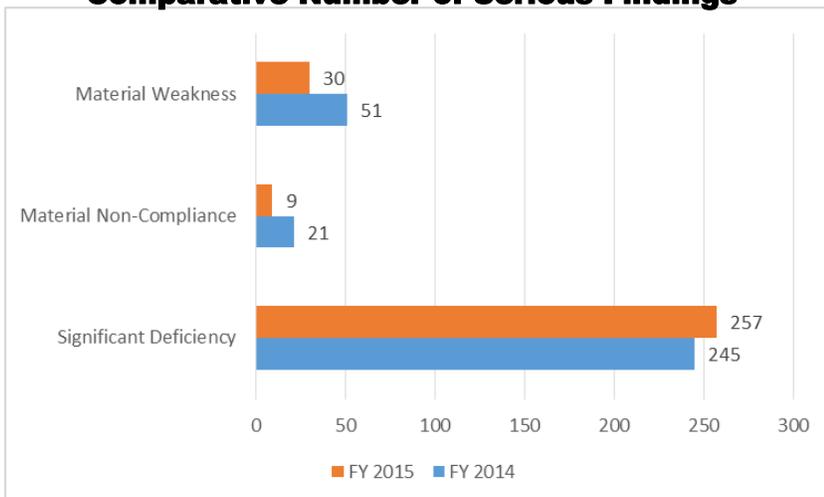


The following school districts and schools had no findings:

- Aztec Municipal Schools,
- Clovis Municipal Schools
- Cobre Consolidated District
- Corona Public Schools **
- Eunice Public Schools
- Farmington Municipal Schools **
- Grady Municipal Schools **
- Hagerman Municipal Schools
- House Municipal Schools**
- Melrose Municipal Schools**
- Moriarty-Edgewood Schools
- Mountainair Public Schools**
- Raton Public Schools
- San Jon Municipal Schools**
- Vaughn Municipal Schools

**Denotes an entity that received a clean bill of health in FY14 as well as FY15

Comparative Number of Serious Findings



Schools accounted for more significant deficiency findings in FY15, with 257, compared to 245 in FY14. However, they did have a smaller proportion of the material weakness findings with 30 in FY15, down from 51 in FY14. Additionally, they accounted for less than half of the material non-compliance findings in FY15, with nine compared to 21 in FY14.

29

COURTS AND DISTRICT ATTORNEYS

3rd Judicial District Court had the **most findings** with

3

findings, followed by:
13th Judicial District Court (2),
2nd Judicial District Attorney,
6th Judicial District Court,
and 12th Judicial District Court
(1 each)

No entity in this category had more than

1

repeat finding. Five entities had one repeat finding, as listed in the Index of Entities.

Highlights

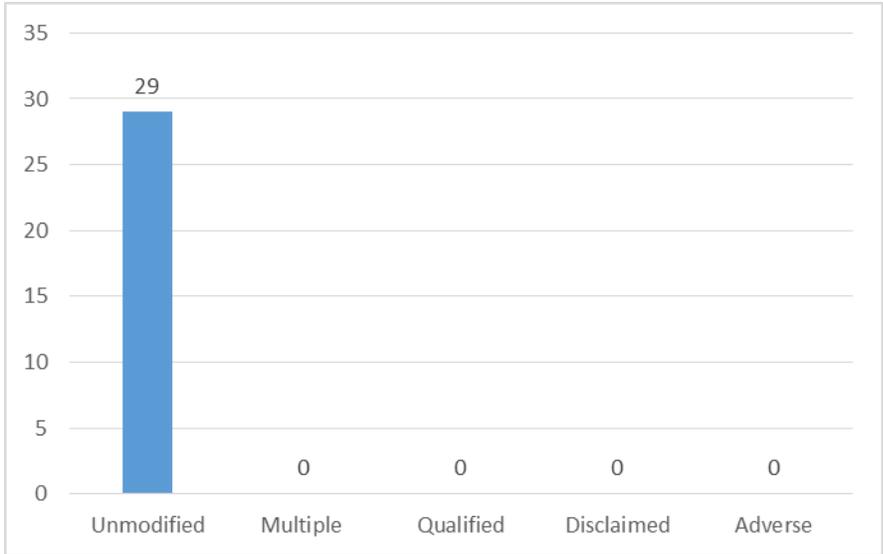
New Mexico has 13 judicial districts. This category includes the district courts and district attorneys (DAs) for each district. The Eleventh Judicial District Attorney's office has two divisions. This category also includes the Bernalillo County Metropolitan Court and the Administrative Office of the District Attorneys. Of the 29 entities, 100 percent had unmodified opinions compared with 93 percent for all entities. Eighty-three percent of courts and district attorneys had no audit findings, in contrast to 30 percent of entities overall with no findings. While courts and district attorneys represented six percent of audited entities, they were underrepresented with less than one percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).



State Law Compliance tied with **Cash/Investment** as the most common finding among courts and DAs, followed by:

- Capital Assets
- Expenses/Expenditures
- Payroll/Related Liabilities
- Public Money—Timely Deposits

Court and District Attorney Opinions



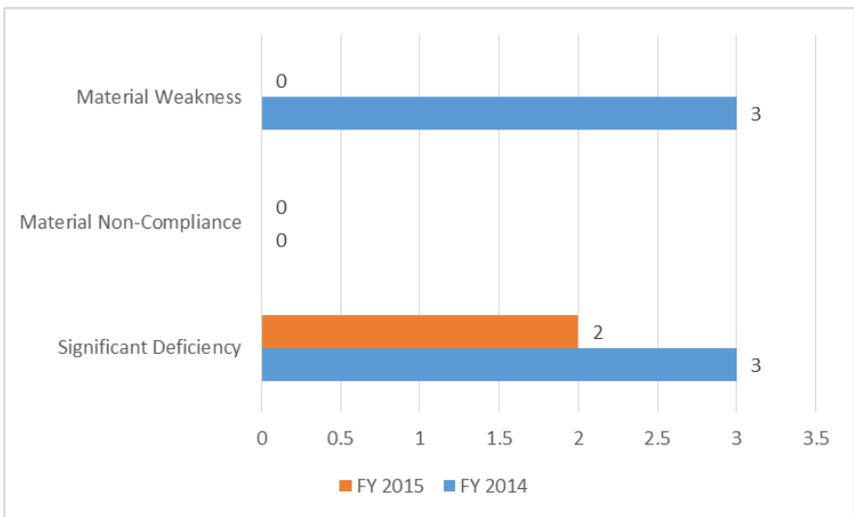
Courts and DAs

Clean Bill of Health



Twenty-four courts and district attorneys had no findings. They are listed in Appendix C.

Comparative Number of Serious Findings



Similar to in FY14, District Courts and Attorneys accounted for none of the material non-compliance findings in FY15. They were, however, responsible for more of the material weakness findings in FY15, with three compared to zero in FY14, and they had one more significant deficiency finding in FY15, with three, compared to two in FY14.

68

LOCAL PUBLIC BODIES

Southwest Solid Waste Authority had the **most findings** with

8

findings, followed by: Eastern NM Natural Gas Assoc. (7), Timberon Water & Sanitation District (6), Ute Creek Soil & Water Conservation District (6), Elephant Butte Irrigation District (4), and Otis Mutual Domestic Water Consumers & Sewage Works Assoc. (4)

Timberon Water & Sanitation District had the **most repeat findings** with

5

repeat findings, followed by: Ute Creek Soil & Water Conservation District (3), and Otis Mutual Domestic Water Consumers & Sewage Work Association (3)

Highlights

“Local public body” (LPB) is a term used in the Audit Act to describe a mutual domestic water consumers association, a land grant, an incorporated municipality or a special district. Many LPBs do not receive full audits under the Tiered System of Reporting. This section discusses only LPBs that received a full audit in FY15. This report analyzes municipalities separately on pages 17 and 18.

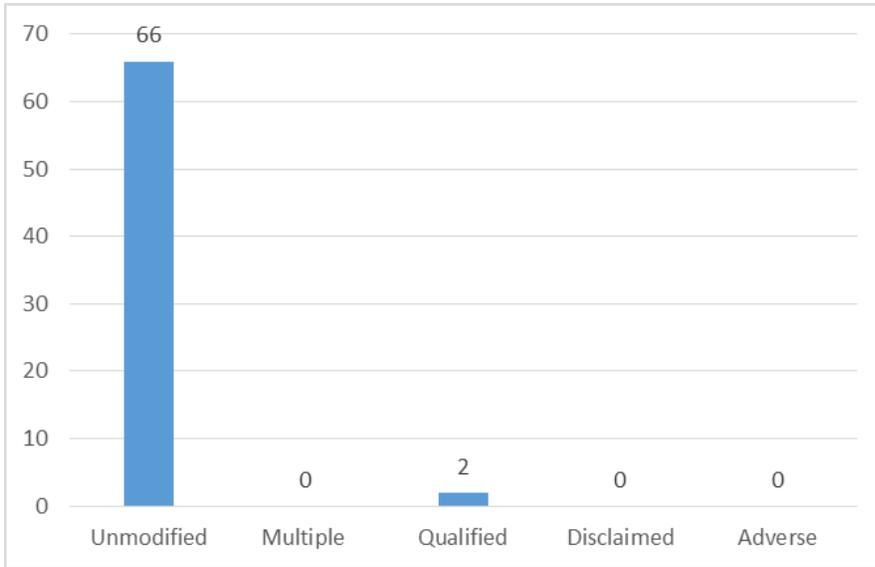
Of the 68 entities that received a full audit, 97 percent had unmodified opinions compared with 93 percent for all entities. The Lower Rio Grande Public Water Works Authority and the Mora MDWCA each received qualified opinions. Fifty-one percent of LPBs had no audit findings, in contrast to 30 percent of entities overall with no findings. While LPBs represented 15 percent of audited entities, they were underrepresented with just four percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).



Payroll and Related Liabilities was the most common finding among local public bodies, followed by:

- Budgetary Compliance
- Capital Assets
- Financial Reporting
- Lack of Policies, Procedures and Internal Controls
- Segregation of Duties
- Expenses/Expenditures
- Procurement, and
- State Law Compliance

Local Public Body Opinions



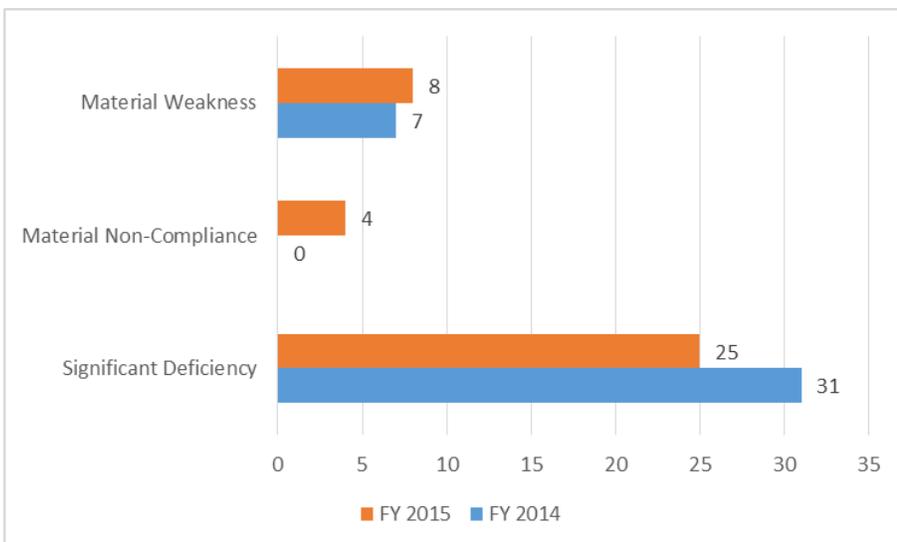
Local Public Bodies

Clean Bill of Health



Thirty-five local public bodies had no findings. They are listed in Appendix C.

Comparative Number of Serious Findings



In FY15, LPBs accounted for fewer significant deficiency findings, with 25 in FY15, compared to 31 in FY14. However, they made up larger proportions of the material weakness findings, with eight compared to seven in FY14; and they made up significantly more of the material non-compliance findings this year, with four of them, compared to zero in FY14.

APPENDIX A: DEFINITIONS OF FINDINGS CATEGORIES



Audit Committee: An exception or deficiency noted when the auditee does not have the required membership composition of the audit committee whether the requirements are imposed by the auditee's internal policies or from an oversight agency.



Budgetary Compliance: An exception or deficiency wherein the governmental entity did not comply with state or local governmental budget requirements.



Capital Assets: Any violation of statutory requirements relating to the recording, tracking, or disposition of capital assets, or an exception or deficiency in accounting for a governmental entity's capital assets and/or related depreciation, which include land, buildings, infrastructure, equipment (including motor and aircraft fleets), and intellectual property (including software) that have an estimated useful life of one year or more.



Cash and Investments: An exception or deficiency in accounting for the governmental entity's cash, which is money in the form of deposits, including short-term or long-term investments.



Credit Cards: An exception or deficiency associated with the use of procurement cards and/or credit cards allowing the holder to purchase goods or services on government credit.



Debt and Debt Service: An exception or deficiency relating to debt, generally referring to money owed by one party, the borrower or debtor, to a second party, the lender or creditor. Debt is generally subject to contractual terms regarding the amount and timing of repayments of principal and interest.



Expenses and Expenditures: An exception or deficiency in the overall public spending carried out by the governmental entity, including expenditures in violation of a grant or other agreement, payment for goods or services prior to receipt, expenses not properly authorized, a lack of supporting documentation, and deficiencies related to purchase orders.



Financial Reporting: An exception or deficiency in the governmental entity's processes for producing financial statements that fairly reflect its financial position and activities in accordance with applicable accounting standards.



Grant Compliance: An exception or deficiency wherein the governmental entity failed to comply with state or federal requirements related to a grant agreement.

APPENDIX A: DEFINITIONS OF FINDINGS CATEGORIES



Information Technology: An exception or deficiency in best practices associated with the application of computer and telecommunication equipment to store, retrieve, transmit, and manipulate data.



Inventory: An exception or deficiency in accounting of inventory of goods and materials that a government agency holds.



Lack of Policies, Procedures and Internal Controls: An exception or deficiency in the governmental entity's policies and procedures such that the policies and procedures are not sufficient to create a proper internal control environment to ensure accountability and consistency in financial reporting and compliance with applicable laws, regulations, contracts and grant agreements.



Late Audit: An exception or deficiency such that the audit or audit contract was not submitted by the state audit rule deadline.



Net Position and Fund Balance: An exception or deficiency associated with net position and fund balance, which includes improper classification, deficit fund balances and net position, and material restatements.



Payables and Other Liabilities: An exception or deficiency regarding a governmental entity's accounting for its obligations recorded as payables and other liabilities.



Payroll and Related Liabilities: An exception or deficiency associated with amounts owed for payroll-related expenditures that are not yet paid, creating a liability, or any violation of federal, state, or local requirements regarding employment, required forms, or payroll reporting.



Procurement: Any violation of the applicable laws, rules, and regulations governing the procurement of goods and services with public funds.



Revenue and Receivables: An exception or deficiency related to the revenue and/or funds received or to be received by the governmental entity.

APPENDIX A: DEFINITIONS OF FINDINGS CATEGORIES



Reversions: An exception or deficiency wherein the auditee was either not timely in reverting unspent reverting appropriations at the end of the appropriation period and/or erroneous computation of amounts thereof.



Segregation of Duties: An exception or deficiency when the entity has one person performing more than one financial function which should have been segregated in light of proper internal controls.



Service Revenue and Receivables: An exception or deficiency associated with operating revenue related to fees earned by the entity.



State Law Compliance: Any violation of state statutory requirements, including, but not limited to, the Anti-Donation Clause of the New Mexico Constitution, the Governmental Conduct Act, the Open Meetings Act and the Public Money Act.



Statewide Human Resources and Accounting Reporting (SHARE): An exception or deficiency in the entity's cash reconciliation process usually in relation to issues with statewide cash reconciliation.



Travel and Per Diem: An exception or deficiency from state or local laws, rules and regulations pertaining to governmental travel and per diem. Per diem is the daily allowance for expenses that governmental entities give an individual to cover expenses when traveling for work. Travel expenses are ordinary and necessary expenses incurred in traveling for government business.



Unclaimed Property: An exception or deficiency in which the auditee did not comply with statutory requirements to timely remit unclaimed funds or property to the Taxation and Revenue Department, or the auditee failed to account for unclaimed funds or property.



Vehicle Usage and Fuel Cards: Any violation of the allowable use of a government vehicle or an exception or deficiency in the use of fuel cards authorized by a governmental entity to purchase fuel for government vehicles.

**APPENDIX B: ENTITIES THAT HAD NOT COMPLETED FY14 OR FY15
AUDITS (as of August 1, 2016)**

Entity Name	Entity Type	Last Year of Audit Act Compliance	Last Opinion Received
Martin Luther King, Jr. Commission	State Agency	FY13	Unmodified
North Central Solid Waste Authority	Special District	FY12	In Review
Rio San Jose Flood Control District	Special District	FY04	Unqualified
Vermejo Conservancy District	Special District	FY13	Unmodified
Town of Lake Arthur	Municipality	FY13	Disclaimer
Village of Folsom	Municipality	FY11	Unqualified

APPENDIX C: STATE AGENCIES WITH NO FINDINGS

Clean Bill of Health for State Agencies



Adult Parole Board**
Board of Examiners for Architects**
Board of Licensure for Professional Engineers and Professional Surveyors**
Commission for the Deaf and Hard of Hearing
Commission of Public Records**
Commissioner of Public Lands**
Crime Victims' Reparation Commission**
Department of Information Technology
Gaming Control Board
Governor's Commission on Disability
Investment Council
Judicial Standards Commission**
Juvenile Public Safety Advisory Board**
Legislative Council Service**
Legislative Council Service-House Chief Clerks Office
Legislative Council Service-Senate Chief Clerks Office
Legislative Education Study Committee**
Legislative Finance Committee**
New Mexico Border Authority
New Mexico Hospital Equipment Loan Council**
New Mexico Livestock Board
New Mexico Lottery Authority
New Mexico Medical Board**
Office of the Lieutenant Governor**
Office of Military Base Planning and Support
Office of Natural Resources Trustee**
Office of the State Auditor**
Office of the Supreme Court**
Public Employees Retirement Association
Retiree Health Care Authority
Renewable Energy Transmission Authority
State Personnel Office**
State Senate
Supreme Court Law Library

**Denotes an entity that received a clean bill of health in FY14 as well as FY15

APPENDIX C: COURTS AND DAs WITH NO FINDINGS

Clean Bill of Health for Courts and District Attorneys



Administrative Office of the District Attorney**
1st Judicial District Attorney **
1st Judicial District Court**
2nd Judicial District Court**
3rd Judicial District Attorney**
4th Judicial District Attorney**
4th Judicial District Court**
5th Judicial District Attorney
5th Judicial District Court
6th Judicial District Attorney**
7th Judicial District Attorney**
7th Judicial District Court**
8th Judicial District Attorney**
8th Judicial District Court**
9th Judicial District Attorney**
9th Judicial District Court**
10th Judicial District Attorney**
10th Judicial District Court**
11th Judicial District Attorney, Div. I
11th Judicial District Attorney, Div. II
11th Judicial District Court**
12th Judicial District Attorney**
13th Judicial District Attorney **
Bernalillo County Metropolitan Court**

**Denotes an entity that received a clean bill of health in FY14 as well as FY15

APPENDIX C: LOCAL PUBLIC BODIES WITH NO FINDINGS

Clean Bill of Health for Local Public Bodies



Alpine Village Sanitation District
Albuquerque Metropolitan Arroyo Flood Control Authority
Angel Fire Public Improvement District 2007-1**
Anthony Water and Sanitation District
Camino Real Regional Utility Authority**
Carlsbad Soil and Water Conservation District**
Claunch-Pinto Soil and Water Conservation District**
East Rio Arriba Soil and Water Conservation District
Eastern New Mexico Water Utility Authority
Eastern Sandoval County Arroyo Flood Control Authority**
El Dorado Area Water and Sanitation District**
El Valle de Los Ranchos Water & Sanitation District**
Greentree Solid Waste Authority**
Lea County Communications Authority**
Lea County Solid Waste Authority**
Lea County Water Users Association**
Mesa del Sol Public Improvement District 1**
Mesa del Sol Tax Increment Development District 1
Mesilla Valley Regional Dispatch Authority**
Metro Narcotics Agency**
Montecito Estates Public Improvement District
New Mexico Municipal Energy Acquisition Authority**
North Central Regional Transit District**
Rio Metro Regional Transit District**
Saltillo Public Improvement District
San Juan Soil & Water Conservation District**
Santa Fe Solid Waste Management Agency**
Southern Sandoval County Arroyo Flood Control Authority
Southside Mutual Domestic Water Consumers Association**
Sun Valley Water and Sanitation District**
Taos Soil and Water Conservation District**
Ventana West Public Improvement District
Volterra Public Improvement District
Winrock Town Center Tax Increment Development District 2

**Denotes an entity that received a clean bill of health in FY14 as well as FY15

APPENDIX D: INDEX OF ENTITIES

Agency Name	Agency Classification	Financial Statement Opinion	# of 2014 Findings	# of 2015 Findings
Eastern Plains Council of Governments	Councils of Government	Unmodified	6	0
Mid-Region Council of Governments	Councils of Government	Unmodified	1	0
Northwest New Mexico Council of Governments	Councils of Government	Unmodified	4	1
South Central New Mexico Council of Governments	Councils of Government	Unmodified	2	4
Southwest New Mexico Council of Governments	Councils of Government	Unmodified	0	0
Bernalillo County	Counties	Unmodified	15	7
Catron County	Counties	Unmodified	20	5
Chaves County	Counties	Unmodified	0	0
Cibola County	Counties	Qualified	21	16
Colfax County	Counties	Unmodified	5	5
Curry County	Counties	Unmodified	8	1
De Baca County	Counties	Unmodified	6	9
Dona Ana County	Counties	Unmodified	0	0
Eddy County	Counties	Unmodified	16	7
Grant County	Counties	Unmodified	6	5
Guadalupe County	Counties	Unmodified	1	5
Harding County	Counties	Disclaimer	4	14
Hidalgo County	Counties	Unmodified	2	17
Los Alamos County	Counties	Unmodified	0	1
Lea County	Counties	Unmodified	1	3
Lincoln County	Counties	Unmodified	7	5
Luna County	Counties	Unmodified	15	7
McKinley County	Counties	Unmodified	2	3
Mora County	Counties	Unmodified	2	1
Otero County	Counties	Unmodified	5	2
Quay County	Counties	Unmodified	0	2
Rio Arriba County	Counties	Qualified	2	3
Roosevelt County	Counties	Qualified	1	14
San Juan County	Counties	Unmodified	2	2
San Miguel County	Counties	Unmodified	16	5
Sandoval County	Counties	Unmodified	6	7
Santa Fe County	Counties	Unmodified	4	1
Sierra County	Counties	Unmodified	3	5
Socorro County	Counties	Unmodified	7	6
Taos County	Counties	Unmodified	10	5

APPENDIX D: INDEX OF ENTITIES

Agency Name	Agency Classification	Financial Statement Opinion	# of 2014 Findings	# of 2015 Findings
Torrance County	Counties	Unmodified	3	7
Union County	Counties	Unmodified	3	7
Valencia County	Counties	Unmodified	4	4
1st Judicial District Attorney	District Attorney	Unmodified	0	0
2nd Judicial District Attorney	District Attorney	Unmodified	2	1
3rd Judicial District Attorney	District Attorney	Unmodified	1	0
4th Judicial District Attorney	District Attorney	Unmodified	0	0
5th Judicial District Attorney	District Attorney	Unmodified	1	0
6th Judicial District Attorney	District Attorney	Unmodified	0	0
7th Judicial District Attorney	District Attorney	Unmodified	0	0
8th Judicial District Attorney	District Attorney	Unmodified	0	0
9th Judicial District Attorney	District Attorney	Unmodified	0	0
10th Judicial District Attorney	District Attorney	Unmodified	0	0
11th Judicial District Attorney, Div I	District Attorney	Unmodified	1	0
11th Judicial District Attorney, Div II	District Attorney	Unmodified	1	0
12th Judicial District Attorney	District Attorney	Unmodified	0	0
13th Judicial District Attorney	District Attorney	Unmodified	0	0
Administrative Office of the District Attorney	District Attorney	Unmodified	0	0
1st Judicial District Court	District Courts	Unmodified	0	0
2nd Judicial District Court	District Courts	Unmodified	0	0
3rd Judicial District Court	District Courts	Unmodified	2	3
4th Judicial District Court	District Courts	Unmodified	0	0
5th Judicial District Court	District Courts	Unmodified	2	0
6th Judicial District Court	District Courts	Unmodified	0	1
7th Judicial District Court	District Courts	Unmodified	0	0
8th Judicial District Court	District Courts	Unmodified	0	0
9th Judicial District Court	District Courts	Unmodified	0	0
10th Judicial District Court	District Courts	Unmodified	0	0
11th Judicial District Court	District Courts	Unmodified	0	0
12th Judicial District Court	District Courts	Unmodified	0	1
13th Judicial District Court	District Courts	Unmodified	1	2
Bernalillo County Metropolitan Court	District Courts	Unmodified	0	0
Central New Mexico Community College	Higher Education	Unmodified	0	0
Clovis Community College	Higher Education	Unmodified	3	2
Eastern New Mexico University	Higher Education	Unmodified	0	0

APPENDIX D: INDEX OF ENTITIES

Agency Name	Agency Classification	Financial Statement Opinion	# of 2014 Findings	# of 2015 Findings
Luna Community College	Higher Education	Unmodified	1	1
New Mexico Highlands University	Higher Education	Unmodified	14	12
New Mexico Institute of Mining & Technology	Higher Education	Unmodified	7	4
New Mexico Junior College	Higher Education	Unmodified	5	5
New Mexico State University	Higher Education	Unmodified	3	0
Northern New Mexico Community	Higher Education	Unmodified	8	9
Mesalands Community College	Higher Education	Unmodified	7	2
San Juan College	Higher Education	Unmodified	3	3
Santa Fe Community College	Higher Education	Unmodified	8	7
University of New Mexico	Higher Education	Unmodified	4	2
Western New Mexico University	Higher Education	Unmodified	2	8
Artesia Special Hospital District	Hospital/Special Hospital Districts	Unmodified	0	1
Eunice Special Hospital District	Hospital/Special Hospital Districts	Qualified	26	13
Jal Hospital District	Hospital/Special Hospital Districts	Unmodified	11	5
Miner's Colfax Medical Center (FY14)	Hospital/Special Hospital Districts	Disclaimer	8	Not Audited
Nor-Lea Hospital District	Hospital/Special Hospital Districts	Unmodified	0	0
Rehoboth McKinley Christian Healthcare Services, Inc.	Hospital/Special Hospital Districts	Unmodified	5	5
Roosevelt General Hospital (FY14)	Hospital/Special Hospital Districts	Qualified	3	Not Audited
Sierra Vista Hospital	Hospital/Special Hospital Districts	Unmodified	0	1
South Central Colfax County Special Hospital District	Hospital/Special Hospital Districts	Unmodified	4	3
Eastern Regional Housing Authority	Housing Authorities	Unmodified	2	3
Mesilla Valley Public Housing Authority	Housing Authorities	Unmodified	1	2
Northern Regional Housing Authority	Housing Authorities	Unmodified	3	7
Western Regional Housing Authority	Housing Authorities	Unmodified	1	0
City of Alamogordo	Municipalities	Unmodified	3	3
City of Albuquerque	Municipalities	Unmodified	21	28
Village of Angel Fire	Municipalities	Unmodified	17	7
City of Artesia	Municipalities	Unmodified	7	3
City of Anthony	Municipalities	Unmodified	3	6
City of Aztec	Municipalities	Unmodified	2	1
City of Bayard	Municipalities	Unmodified	1	2
City of Belen	Municipalities	Unmodified	10	9
Town of Bernalillo	Municipalities	Disclaimer	9	9
City of Bloomfield	Municipalities	Unmodified	12	6

APPENDIX D: INDEX OF ENTITIES

Agency Name	Agency Classification	Financial Statement Opinion	# of 2014 Findings	# of 2015 Findings
Village of Bosque Farms	Municipalities	Unmodified	0	0
Village of Capitan (FY14)	Municipalities	Unmodified	0	Not
City of Carlsbad	Municipalities	Unmodified	11	7
Town of Carrizozo	Municipalities	Unmodified	0	4
Village of Causey	Municipalities	Unmodified	0	0
Village of Chama	Municipalities	Unmodified	6	2
Village of Cimarron (FY14)	Municipalities	Unmodified	20	Not
Town of Clayton	Municipalities	Unmodified	12	10
Village of Cloudcroft	Municipalities	Unmodified	2	2
City of Clovis	Municipalities	Unmodified	3	2
Village of Columbus	Municipalities	Disclaimer	22	10
Village of Corona	Municipalities	Unmodified	1	1
Village of Corrales	Municipalities	Unmodified	7	0
Village of Cuba	Municipalities	Unmodified	6	3
City of Deming	Municipalities	Unmodified	4	2
Village of Des Moines	Municipalities	Unmodified	3	8
Town of Dexter	Municipalities	Unmodified	2	7
Village of Dora	Municipalities	Unmodified	2	0
Village of Eagle Nest	Municipalities	Unmodified	0	3
Town of Edgewood	Municipalities	Unmodified	0	0
City of Elephant Butte	Municipalities	Unmodified	5	4
Town of Elida	Municipalities	Unmodified	1	1
City of Espanola	Municipalities	Unmodified	10	5
Town of Estancia	Municipalities	Disclaimer	11	9
City of Eunice	Municipalities	Unmodified	9	5
City of Farmington	Municipalities	Unmodified	2	1
Village of Floyd	Municipalities	Unmodified	5	4
Village of Fort Sumner	Municipalities	Unmodified	9	5
City of Gallup	Municipalities	Multiple	31	7
Village of Grady	Municipalities	Unmodified	0	0
City of Grants	Municipalities	Unmodified	5	7
Village of Grenville	Municipalities	Unmodified	16	3
Town of Hagerman	Municipalities	Unmodified	1	5
Village of Hatch	Municipalities	Unmodified	9	8
City of Hobbs	Municipalities	Unmodified	5	5
Town of Hurley	Municipalities	Unmodified	9	4

APPENDIX D: INDEX OF ENTITIES

Agency Name	Agency Classification	Financial Statement Opinion	# of 2014 Findings	# of 2015 Findings
City of Jal	Municipalities	Qualified	9	6
Village of Jemez Springs	Municipalities	Unmodified	9	5
City of Las Cruces	Municipalities	Unmodified	4	3
City of Las Vegas	Municipalities	Unmodified	6	5
Village of Logan	Municipalities	Unmodified	1	0
City of Lordsburg	Municipalities	Unmodified	12	4
Village of Los Lunas	Municipalities	Unmodified	2	4
Village of Los Ranchos de Albuquerque	Municipalities	Unmodified	1	0
Village of Loving	Municipalities	Unmodified	0	0
City of Lovington	Municipalities	Unmodified	23	12
Village of Magdalena	Municipalities	Unmodified	5	6
Village of Maxwell	Municipalities	Unmodified	8	9
Village of Melrose	Municipalities	Unmodified	1	0
Town of Mesilla	Municipalities	Unmodified	7	2
Village of Milan	Municipalities	Unmodified	9	1
City of Moriarty	Municipalities	Unmodified	0	1
Village of Mosquero	Municipalities	Unmodified	7	4
Town of Mountainair	Municipalities	Unmodified	7	6
Village of Pecos	Municipalities	Unmodified	8	2
Town of Peralta	Municipalities	Unmodified	7	16
City of Portales	Municipalities	Unmodified	3	2
Village of Questa	Municipalities	Adverse	15	5
City of Raton	Municipalities	Unmodified	5	2
Town of Red River	Municipalities	Unmodified	5	4
City of Rio Communities	Municipalities	Multiple	4	4
City of Rio Rancho	Municipalities	Unmodified	2	1
City of Roswell	Municipalities	Unmodified	1	1
Village of Roy	Municipalities	Unmodified	5	4
Village of Ruidoso	Municipalities	Unmodified	4	1
City of Ruidoso Downs	Municipalities	Unmodified	0	2
Village of San Jon	Municipalities	Qualified	2	5
Village of San Ysidro	Municipalities	Unmodified	4	4
Village of Santa Clara	Municipalities	Unmodified	4	6
City of Santa Fe	Municipalities	Unmodified	4	7
City of Santa Rosa	Municipalities	Unmodified	21	6

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Agency Name	Agency Classification	Financial Statement Opinion	# of 2014 Findings	# of 2015 Findings
Town of Silver City	Municipalities	Unmodified	1	1
City of Socorro	Municipalities	Unmodified	4	2
Town of Springer	Municipalities	Unmodified	13	19
City of Sunland Park	Municipalities	Unmodified	7	3
Town of Taos	Municipalities	Unmodified	5	4
Village of Taos Ski Valley	Municipalities	Unmodified	1	3
Town of Tatum	Municipalities	Unmodified	10	6
City of Texico	Municipalities	Qualified	7	7
Village of Tijeras	Municipalities	Unmodified	2	5
City of Truth or Consequences	Municipalities	Qualified	9	11
City of Tucumcari	Municipalities	Unmodified	7	3
Village of Tularosa	Municipalities	Unmodified	3	4
Town of Vaughn	Municipalities	Qualified	10	6
Village of Wagon Mound	Municipalities	Disclaimer	17	12
Village of Williamsburg	Municipalities	Unmodified	1	0
Doña Ana Mutual Domestic Water Consumers Association	Mutual Domestic Water Consumers Associations	Unmodified	8	1
Jemez Springs Mutual Domestic Water Consumers Association	Mutual Domestic Water Consumers Associations	Unmodified	3	1
La Union Mutual Domestic Sewer & Water Association	Mutual Domestic Water Consumers Associations	Unmodified	3	1
Lea County Water Users Association (FY14)	Mutual Domestic Water Consumers Associations	Unmodified	0	Not Audited
Lower Rio Grande Public Water Works Authority	Mutual Domestic Water Consumers Associations	Qualified	0	1
Mora Mutual Domestic Water Consumers Association	Mutual Domestic Water Consumers Associations	Qualified	2	3
Otis Mutual Domestic Water Consumers & Sewage Works Association	Mutual Domestic Water Consumers Associations	Unmodified	5	4
Paa-Ko Community Sewer Association	Mutual Domestic Water Consumers Associations	Unmodified	0	1
Southside Mutual Domestic Water Consumers Association (FY14)	Mutual Domestic Water Consumers Associations	Unmodified	0	Not Audited
Upper La Plata Domestic Water Consumers and Mutual Sewage Works Cooperative	Mutual Domestic Water Consumers Associations	Unmodified	0	2
Eddy-Lea Energy Alliance, LLC	Other Agency	Unmodified	0	0
New Mexico County Insurance Authority: Workers' Compensation Pool	Other Agency	Unmodified	2	1
New Mexico Self Insurers Fund	Other Agency	Unmodified	0	1
North Central New Mexico Economic Development District	Other Agency	Unmodified	5	3
Public Employees' Deferred Compensation Plan	Other Agency	Unmodified	N/A	0

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Agency Name	Agency Classification	Financial Statement Opinion	# of 2014 Findings	# of 2015 Findings
Southeastern New Mexico Economic Development District	Other Agency	Unmodified	1	2
Angel Fire Public Improvement	Public Improvement Districts	Unmodified	0	0
Cabazon Public Improvement District	Public Improvement Districts	Unmodified	0	1
Lower Petroglyphs Public	Public Improvement Districts	Unmodified	N/A	2
Mariposa East Improvement District	Public Improvement Districts	Unmodified	0	1
Mesa del Sol Public Improvement	Public Improvement Districts	Unmodified	0	0
Montecito Estates Public	Public Improvement Districts	Unmodified	2	0
Saltillo Public Improvement District	Public Improvement Districts	Unmodified	3	0
The Boulders Public Improvement	Public Improvement Districts	Unmodified	2	1
Ventana West Public Improvement District	Public Improvement Districts	Unmodified	2	0
Volterra Public Improvement District	Public Improvement Districts	Unmodified	2	0
Central Region Educational Cooperative	Regional Education Cooperatives	Unmodified	5	4
Cooperative Educational Services	Regional Education	Unmodified	1	1
High Plains Regional Education Cooperative #3	Regional Education Cooperatives	Unmodified	1	0
Northeast Regional Education Cooperative #4	Regional Education Cooperatives	Unmodified	3	5
Northwest Regional Education Cooperative #2	Regional Education Cooperatives	Unmodified	9	7
Pecos Valley Regional Education Cooperative #8	Regional Education Cooperatives	Unmodified	0	4
Regional Education Cooperative #9	Regional Education	Unmodified	6	3
Regional Education Cooperative #6	Regional Education	Unmodified	1	2
Regional Education Cooperative #7	Regional Education	Unmodified	6	0
Southwest Regional Education Cooperative #10	Regional Education Cooperatives	Unmodified	0	0
Alamogordo Municipal School	Schools	Multiple	3	7
Albuquerque Public School District	Schools	Unmodified	51	51
Animas Independent School	Schools	Unmodified	1	1
Artesia Public Schools	Schools	Unmodified	5	1
Aztec Municipal Schools	Schools	Unmodified	5	0
Belen Consolidated School District	Schools	Unmodified	19	16

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Agency Name	Agency Classification	Financial Statement Opinion	# of 2014 Findings	# of 2015 Findings
Bernalillo Public School District	Schools	Unmodified	4	3
Bloomfield Municipal School District	Schools	Unmodified	4	10
Capitan Municipal Schools	Schools	Unmodified	0	1
Carlsbad Municipal School District	Schools	Unmodified	2	2
Carrizozo Municipal Schools	Schools	Unmodified	3	8
Central Consolidated School District	Schools	Disclaimer	12	19
Chama Valley Independent Schools	Schools	Unmodified	6	6
Cimarron Municipal Schools	Schools	Unmodified	5	2
Clayton Municipal Schools	Schools	Qualified	14	9
Cloudcroft Municipal Schools	Schools	Unmodified	9	6
Clovis Municipal Schools	Schools	Unmodified	7	0
Cobre Consolidated School District	Schools	Unmodified	3	0
Corona Public Schools	Schools	Unmodified	0	0
Cuba Independent Schools	Schools	Unmodified	2	1
Deming Public Schools	Schools	Unmodified	6	4
Des Moines Municipal Schools	Schools	Unmodified	5	2
Dexter Consolidated Schools	Schools	Unmodified	7	11
Dora Consolidated Schools	Schools	Unmodified	4	11
Dulce Independent Schools	Schools	Unmodified	1	1
Elida Municipal Schools	Schools	Unmodified	4	4
Espanola Public School District	Schools	Unmodified	10	7
Eunice Public Schools	Schools	Unmodified	1	0
Farmington Municipal Schools	Schools	Unmodified	0	2
Floyd Municipal Schools	Schools	Unmodified	3	6
Fort Sumner Municipal Schools	Schools	Unmodified	8	4
Gadsden Independent School District	Schools	Unmodified	5	5
Gallup-McKinley County Public Schools	Schools	Unmodified	10	14
Grady Municipal Schools	Schools	Unmodified	0	0

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Agency Name	Agency Classification	Financial Statement Opinion	# of 2014 Findings	# of 2015 Findings
Grants Cibola County Schools	Schools	Unmodified	8	10
Hagerman Municipal Schools	Schools	Unmodified	1	0
Hatch Valley Public Schools	Schools	Unmodified	6	3
Hobbs Municipal School District	Schools	Unmodified	9	9
Hondo Valley Public Schools	Schools	Unmodified	1	3
House Municipal Schools	Schools	Unmodified	0	0
Jal Public Schools	Schools	Unmodified	15	8
Jemez Mountain Schools	Schools	Unmodified	14	6
Jemez Valley Public School District	Schools	Unmodified	14	8
Lake Arthur Municipal School	Schools	Unmodified	10	2
Las Cruces Public Schools	Schools	Unmodified	13	7
Las Vegas City Schools	Schools	Unmodified	10	6
Logan Municipal Schools	Schools	Unmodified	1	2
Lordsburg Municipal School District	Schools	Disclaimer	3	1
Los Alamos Public Schools	Schools	Unmodified	10	4
Los Lunas Schools	Schools	Unmodified	1	1
Loving Municipal Schools	Schools	Unmodified	6	2
Lovington Municipal School District	Schools	Unmodified	6	10
Magdalena Municipal Schools	Schools	Unmodified	8	8
Maxwell Municipal Schools	Schools	Unmodified	3	3
Melrose Municipal Schools	Schools	Unmodified	0	0
Mesa Vista Consolidated Schools	Schools	Unmodified	3	4
Mora Independent Schools	Schools	Unmodified	12	9
Moriarty-Edgewood School District	Schools	Unmodified	1	0
Mosquero Municipal Schools	Schools	Unmodified	1	6
Mountainair Public Schools	Schools	Unmodified	0	0
Estancia Municipal Schools	Schools	Unmodified	4	5
New Mexico Military Institute	Schools	Unmodified	0	1
Quemado Independent Schools	Schools	Unmodified	0	2

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Agency Name	Agency Classification	Financial Statement Opinion	# of 2014 Findings	# of 2015 Findings
New Mexico School for the Blind and Visually Impaired	Schools	Unmodified	1	1
New Mexico School for the Deaf	Schools	Unmodified	1	3
West Las Vegas School District	Schools	Unmodified	10	14
Pecos Independent School District	Schools	Unmodified	1	6
Penasco Independent Schools	Schools	Unmodified	9	4
Pojoaque Valley Schools	Schools	Unmodified	2	6
Portales Municipal School District	Schools	Unmodified	9	1
Questa Independent Schools	Schools	Unmodified	4	7
Raton Public Schools	Schools	Unmodified	2	0
Reserve Independent Schools	Schools	Unmodified	1	4
Rio Rancho Public School District	Schools	Unmodified	6	9
Roswell Independent School District	Schools	Unmodified	4	7
Roy Municipal Schools	Schools	Disclaimer	7	9
Ruidoso Municipal Schools	Schools	Unmodified	7	1
San Jon Municipal Schools	Schools	Unmodified	0	0
Santa Fe Public Schools	Schools	Unmodified	33	26
Santa Rosa Consolidated Schools	Schools	Unmodified	4	15
Silver Consolidated Schools	Schools	Unmodified	6	3
Socorro Consolidated Schools	Schools	Unmodified	9	5
Springer Municipal Schools	Schools	Unmodified	6	11
Taos Municipal Schools	Schools	Unmodified	60	46
Tatum Municipal Schools	Schools	Unmodified	5	3
Texico Municipal Schools	Schools	Unmodified	0	1
Truth or Consequences Municipal Schools	Schools	Unmodified	4	4
Tucumcari Public Schools	Schools	Unmodified	16	13
Tularosa Municipal Schools	Schools	Unmodified	2	1
Vaughn Municipal Schools	Schools	Unmodified	3	0
Wagon Mound Public Schools	Schools	Unmodified	6	6
Zuni Public Schools	Schools	Unmodified	19	11

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Agency Name	Agency Classification	Financial Statement Opinion	# of 2014 Findings	# of 2015 Findings
Carlsbad Soil & Water Conservation District	Soil and Water Conservation Districts	Unmodified	0	0
Chaves Soil & Water Conservation District	Soil and Water Conservation Districts	Unmodified	0	1
Claunch-Pinto Soil & Water Conservation District	Soil and Water Conservation Districts	Unmodified	0	0
East Rio Arriba Soil & Water Conservation District	Soil and Water Conservation Districts	Unmodified	0	0
Edgewood Soil & Water Conservation District	Soil and Water Conservation Districts	Unmodified	3	3
San Juan Soil & Water Conservation District	Soil and Water Conservation Districts	Unmodified	0	0
Taos Soil & Water Conservation District	Soil and Water Conservation Districts	Unmodified	0	0
Tierra Y Montes Soil & Water Conservation District	Soil and Water Conservation Districts	Unmodified	1	1
Upper Hondo Soil & Water Conservation District	Soil and Water Conservation Districts	Unmodified	0	1
Ute Creek Soil & Water Conservation District	Soil and Water Conservation Districts	Unmodified	3	6
Western Mora Soil & Water Conservation District	Soil and Water Conservation Districts	Unmodified	1	1
Alpine Village Sanitation District	Special District	Unmodified	1	0
Albuquerque Metropolitan Arroyo Flood Control Authority	Special District	Unmodified	1	0
Alto Lakes Water & Sanitation District	Special District	Unmodified	2	1
Anthony Water & Sanitation District	Special District	Unmodified	1	0
Bloomfield Irrigation District	Special District	Unmodified	0	1
Camino Real Regional Utility Authority	Special District	Unmodified	0	0
Carlsbad Irrigation District	Special District	Unmodified	3	2
Eastern New Mexico Water Utility Authority	Special District	Unmodified	1	0
Eastern Sandoval County Arroyo Flood Control Authority	Special District	Unmodified	0	0
El Dorado Area Water & Sanitation District	Special District	Unmodified	0	0
El Prado Water & Sanitation District	Special District	Unmodified	0	1
El Valle de Los Ranchos Water & Sanitation District	Special District	Unmodified	0	0
Elephant Butte Irrigation District	Special District	Unmodified	1	4
Estancia Valley Solid Waste Authority	Special District	Unmodified	1	1
Fort Sumner Irrigation District	Special District	Unmodified	3	1
Greentree Solid Waste Authority	Special District	Unmodified	0	0

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Agency Name	Agency Classification	Financial Statement Opinion	# of 2014 Findings	# of 2015 Findings
Lea County Communications	Special District	Unmodified	0	0
Lea County Solid Waste Authority	Special District	Unmodified	0	0
Mesilla Valley Regional Dispatch Authority	Special District	Unmodified	0	0
Metro Narcotics Agency	Special District	Unmodified	0	0
Middle Rio Grande Conservancy	Special District	Unmodified	2	2
New Mexico Municipal Energy Acquisition Authority	Special District	Unmodified	0	0
North Central Regional Transit	Special District	Unmodified	0	0
Northwest New Mexico Regional Solid Waste Authority	Special District	Unmodified	6	3
Pecos Valley Artesian Conservancy District	Special District	Unmodified	0	1
Rio Metro Regional Transit District	Special District	Unmodified	0	0
Santa Fe Solid Waste Management Agency	Special District	Unmodified	0	0
Southern Sandoval County Arroyo Flood Control Authority	Special District	Unmodified	2	0
Southwest Solid Waste Authority	Special District	Unmodified	5	8
Sun Valley Water & Sanitation	Special District	Unmodified	0	0
Thoreau Water & Sanitation	Special District	Unmodified	4	2
Timberon Water & Sanitation District	Special District	Unmodified	5	6
Williams Acres Water & Sanitation District	Special District	Unmodified	2	1
Administrative Office of the Courts	State Agencies	Unmodified	6	3
Adult Parole Board	State Agencies	Unmodified	0	0
Aging and Long Term Services Department	State Agencies	Unmodified	12	3
Board of Examiners for Architects	State Agencies	Unmodified	0	0
Board of Licensure for Professional Engineers and Professional Surveyors	State Agencies	Unmodified	0	0
Board of Veterinary Medicine	State Agencies	Unmodified	0	1
Capitol Kitchen Fund	State Agencies	Unmodified	1	1
Children, Youth and Families Department	State Agencies	Unmodified	7	8
Commission for the Blind	State Agencies	Unmodified	1	1
Commission for the Deaf and Hard of Hearing	State Agencies	Unmodified	1	0

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Agency Name	Agency Classification	Financial Statement Opinion	# of 2014 Findings	# of 2015 Findings
Commission of Public Records	State Agencies	Unmodified	0	0
Commissioner of Public Lands	State Agencies	Unmodified	0	0
Corrections Department	State Agencies	Unmodified	12	12
Court of Appeals	State Agencies	Unmodified	0	3
Crime Victims Reparation Commission	State Agencies	Unmodified	0	0
Cultural Affairs Department	State Agencies	Unmodified	6	3
Department of Finance and Administration	State Agencies	Unmodified	6	6
Department of Health	State Agencies	Unmodified	12	12
Department of Homeland Security and Emergency Management (FY14)	State Agencies	Unmodified	3	Not Audited
Department of Information Technology	State Agencies	Unmodified	1	0
Department of Military Affairs	State Agencies	Unmodified	5	3
Department of Public Safety	State Agencies	Unmodified	2	10
Department of Tourism	State Agencies	Unmodified	5	3
Department of Transportation	State Agencies	Unmodified	2	2
Department of Workforce Solutions	State Agencies	Unmodified	5	7
Developmental Disabilities Planning Council	State Agencies	Unmodified	5	3
Economic Development Department	State Agencies	Unmodified	3	1
Education Trust Board	State Agencies	Unmodified	2	3
Educational Retirement Board	State Agencies	Unmodified	2	2
Energy, Minerals & Natural Resources Department	State Agencies	Unmodified	2	1
Environment Department	State Agencies	Unmodified	8	8
EXPO New Mexico	State Agencies	Unmodified	13	2
Game and Fish Department	State Agencies	Unmodified	1	2
Gaming Control Board	State Agencies	Unmodified	2	0
General Services Department	State Agencies	Qualified	6	8
Governor's Commission on Disability	State Agencies	Unmodified	2	0
Higher Education Department	State Agencies	Unmodified	6	5
Human Services Department	State Agencies	Unmodified	9	6
Indian Affairs Department	State Agencies	Unmodified	6	5
Intertribal Ceremonial Office	State Agencies	Unmodified	1	1

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Agency Name	Agency Classification	Financial State- ment Opinion	# of 2014 Findings	# of 2015 Findings
Investment Council	State Agencies	Unmodified	1	0
Judicial Standards Commission	State Agencies	Unmodified	0	0
Juvenile Public Safety Advisory Board	State Agencies	Unmodified	0	0
Legislative Council Service	State Agencies	Unmodified	0	0
Legislative Council Service-House Chief Clerks Office	State Agencies	Unmodified	0	0
Legislative Council Service-Senate Chief Clerks Office	State Agencies	Unmodified	0	0
Legislative Education Study Committee	State Agencies	Unmodified	0	0
Legislative Finance Committee	State Agencies	Unmodified	0	0
Legislature - Fund #13300	State Agencies	Unmodified	0	3
New Mexico Beef Council	State Agencies	Unmodified	0	1
New Mexico Board of Nursing	State Agencies	Unmodified	0	3
New Mexico Border Authority	State Agencies	Unmodified	2	0
New Mexico Compilation Commission	State Agencies	Unmodified	0	1
New Mexico Finance Authority	State Agencies	Unmodified	0	1
New Mexico Hospital Equipment Loan Council	State Agencies	Unmodified	0	0
New Mexico Livestock Board	State Agencies	Unmodified	1	0
New Mexico Lottery Authority	State Agencies	Unmodified	1	0
New Mexico Medical Board	State Agencies	Unmodified	0	0
New Mexico Mortgage Finance Authority	State Agencies	Unmodified	2	1
New Mexico Racing Commission	State Agencies	Unmodified	4	2
New Mexico Sentencing Commission	State Agencies	Unmodified	5	2
New Mexico Spaceport Authority	State Agencies	Unmodified	1	2
Office of Attorney General	State Agencies	Unmodified	5	4
Office of Military Base Planning and Support	State Agencies	Unmodified	1	0
Office of Natural Resources Trustee	State Agencies	Unmodified	0	0

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Agency Name	Agency Classification	Financial State- ment Opinion	# of 2014 Findings	# of 2015 Findings
Office of Superintendent of Insurance	State Agencies	Unmodified	5	10
Office of the Governor	State Agencies	Unmodified	1	1
Office of the Lieutenant Governor	State Agencies	Unmodified	0	0
Office of the Secretary of State	State Agencies	Unmodified	2	6
Office of the State Auditor	State Agencies	Unmodified	0	0
Office of the State Engineer/	State Agencies	Unmodified	0	1
Office of the State Treasurer	State Agencies	Unmodified	4	2
Office of the Supreme Court	State Agencies	Unmodified	0	0
Office on African American Affairs	State Agencies	Unmodified	2	2
Public Defender Department	State Agencies	Unmodified	2	3
Public Education Department	State Agencies	Unmodified	164	204
Public Employee Labor Relations Board	State Agencies	Unmodified	1	2
Public Employees Retirement Association	State Agencies	Unmodified	1	0
Public Regulation Commission	State Agencies	Unmodified	2	1
Public School Facilities Authority	State Agencies	Qualified	1	1
Public Schools Insurance Authority	State Agencies	Unmodified	0	3
Regulation and Licensing Department	State Agencies	Unmodified	6	5
Renewable Energy Transmission Authority	State Agencies	Modified	Not Audited	0
Retiree Health Care Authority	State Agencies	Unmodified	1	0
State General Fund	State Agencies	Unmodified	1	1
State House of Representatives	State Agencies	Unmodified	0	1
State Personnel Office	State Agencies	Unmodified	0	0
State Senate	State Agencies	Unmodified	0	0
Supreme Court Building Commission	State Agencies	Unmodified	0	1
Supreme Court Law Library	State Agencies	Unmodified	0	0
Taxation and Revenue Department	State Agencies	Unmodified	9	7

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Agency Name	Agency Classification	Financial State- ment Opinion	# of 2014 Findings	# of 2015 Findings
Veterans' Service Department	State Agencies	Unmodified	0	1
Workers Compensation Administration	State Agencies	Unmodified	3	2
Mesa del Sol Tax Increment Development District 1	Tax Increment Development Districts	Unmodified	1	0
Winrock Town Center Tax Increment Development District 2	Tax Increment Development Districts	Unmodified	3	0
Eastern New Mexico Natural Gas Association, Inc.	Water and Natural Gas Associations	Unmodified	3	7
EMW Gas Association	Water and Natural Gas Associations	Unmodified	1	1
Eastern Area Workforce Development Board	Workforce Board	Unmodified	3	1
Northern Area Local Workforce Development Board	Workforce Board	Unmodified	0	1
Southwestern Area Workforce Development Board	Workforce Board	Unmodified	1	3
Workforce Connection of Central New Mexico	Workforce Board	Unmodified	0	0

APPENDIX E: INDEX OF CHARTER SCHOOLS

Charter Schools Name	Primary Entity	Opinion	# of 2015 Findings
21st Century Public Academy	Albuquerque Public School District	Unmodified	4
Albuquerque Talent Development Academy	Albuquerque Public School District	Unmodified	3
Alice King Community School	Albuquerque Public School District	Unmodified	2
Bataan Military Academy	Albuquerque Public School District	Unmodified	3
Christine Duncan Heritage Academy	Albuquerque Public School District	Unmodified	2
Corrales International Charter School	Albuquerque Public School District	Unmodified	6
Digital Arts and Technology Academy	Albuquerque Public School District	Unmodified	1
Gordon Bernell Charter School	Albuquerque Public School District	Unmodified	1
La Academia De Esperanza	Albuquerque Public School District	Unmodified	3
Los Puentes Charter School	Albuquerque Public School District	Unmodified	2
Mountain Mahogany Community School	Albuquerque Public School District	Unmodified	1
Native American Community Academy	Albuquerque Public School District	Unmodified	3
Nuestros Valores Charter School	Albuquerque Public School District	Unmodified	4
Public Academy for Performing Arts	Albuquerque Public School District	Unmodified	1
Robert F. Kennedy Charter School	Albuquerque Public School District	Unmodified	5
South Valley Academy	Albuquerque Public School District	Unmodified	1
Moreno Valley High School	Cimarron Municipal Schools	Unmodified	1
Cesar Chavez High School	Deming Public Schools	Unmodified	2
Cariños Charter School	Espanola Public School District	Unmodified	4
New Mexico Virtual Academy	Farmington Municipal Schools	Unmodified	1
Middle College Charter School	Gallup-McKinley County Public Schools	Unmodified	2
Lindrith Area Heritage School	Jemez Mountain Schools	Unmodified	1
Las Montañas Charter School	Las Cruces Public Schools	Unmodified	4
Ace Leadership High School	Public Education Department	Unmodified	4
Albuquerque Institute for Mathematics and Science	Public Education Department	Unmodified	1
Albuquerque School of Excellence	Public Education Department	Unmodified	4
Albuquerque Sign Language Academy	Public Education Department	Unmodified	2
Aldo Leopold High School	Public Education Department	Unmodified	0
Alma D'Arte Charter High School	Public Education Department	Unmodified	4
Amy Biehl High School	Public Education Department	Unmodified	2

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Charter Schools Name	Primary Entity	Opinion	# of 2015 Findings
Anthony Charter School	Public Education Department	Unmodified	5
Cesar Chavez Community School	Public Education Department	Unmodified	1
Cien Aguas International School	Public Education Department	Unmodified	5
Coral Community Charter School	Public Education Department	Unmodified	4
Cottonwood Classical Preparatory School	Public Education Department	Unmodified	6
Creative Education Preparatory Institute	Public Education Department	Unmodified	11
Dream Dine Charter School	Public Education Department	Unmodified	2
East Mountain High School	Public Education Department	Unmodified	3
Estancia Valley Classical Academy	Public Education Department	Unmodified	2
Explore Academy	Public Education Department	Unmodified	3
Gilbert L. Sena High School	Public Education Department	Unmodified	5
Health Leadership High School	Public Education Department	Unmodified	6
Health Sciences Academy	Public Education Department	Unmodified	4
Horizon Academy West	Public Education Department	Unmodified	5
J. Paul Taylor Academy	Public Education Department	Unmodified	4
La Academia Dolores Huerta Charter School	Public Education Department	Unmodified	5
La Jicarita Community School	Public Education Department	Unmodified	2
La Promesa Early Learning Center	Public Education Department	Unmodified	3
La Resolana Leadership Academy	Public Education Department	Unmodified	2
La Tierra Montessori School for the Arts and Sciences	Public Education Department	Unmodified	0
McCurdy Charter School	Public Education Department	Unmodified	3
Media Art Collaborative Charter School	Public Education Department	Unmodified	1
Mission Achievement and Success	Public Education Department	Unmodified	3
Montessori Elementary School	Public Education Department	Unmodified	0
New America Schools Las Cruces	Public Education Department	Unmodified	3
New America Schools	Public Education Department	Unmodified	4
New Mexico Connections Academy	Public Education Department	Unmodified	4
New Mexico International Schools	Public Education Department	Unmodified	2
New Mexico School for the Arts	Public Education Department	Unmodified	3
North Valley Academy	Public Education Department	Unmodified	3

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Charter Schools Name	Primary Entity	Opinion	# of 2015 Findings
Ralph J. Bunche Academy	Public Education Department	Unmodified	2
Red River Valley Charter School	Public Education Department	Unmodified	4
Sage Montessori Charter School	Public Education Department	Unmodified	4
School of Dreams Academy	Public Education Department	Unmodified	3
Southwest Aeronautics, Mathematics, and Science Academy	Public Education Department	Unmodified	2
Southwest Intermediate Learning Center	Public Education Department	Unmodified	2
Southwest Primary Learning Center	Public Education Department	Unmodified	2
Southwest Secondary Learning Center	Public Education Department	Unmodified	2
Taos Academy	Public Education Department	Unmodified	3
Taos Integrated School of the Arts	Public Education Department	Unmodified	3
Taos International School	Public Education Department	Unmodified	4
The Ask Academy	Public Education Department	Unmodified	2
The Great Academy	Public Education Department	Unmodified	2
The International School at Mesa Del Sol	Public Education Department	Unmodified	1
The Learning Community Charter School	Public Education Department	Unmodified	4
The Masters Program	Public Education Department	Unmodified	4
Tierra Adentro	Public Education Department	Unmodified	6
Uplift Community School	Public Education Department	Unmodified	7
Walatowa High Charter School	Public Education Department	Unmodified	9
William W. & Josephine Dorn Charter School	Public Education Department	Unmodified	4
Roots and Wings Charter School	Questa Independent Schools	Unmodified	5
Sidney Gutierrez Middle School*	Roswell Independent Schools	*	*
Academy for Technology and Classics	Santa Fe Public Schools	Unmodified	4
Monte del Sol Charter School	Santa Fe Public Schools	Unmodified	6
Tierra Encantada Charter School	Santa Fe Public Schools	Unmodified	3
Turquoise Trail Charter School	Santa Fe Public Schools	Unmodified	6
Cottonwood Valley Charter School*	Socorro Consolidated Schools	*	*
Anansi Charter School	Taos Municipal Schools	Unmodified	8
Taos Charter School	Taos Municipal Schools	Unmodified	8
Vista Grande High School	Taos Municipal Schools	Unmodified	7
Rio Gallinas High School	West Las Vegas School District	Unmodified	5

* Denotes a charter school that was reported as a discrete component unit of its primary government with no separate statements or findings. 52