

OFFICE OF THE STATE AUDITOR



Government Accountability Office

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

September 2015

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

OFFICE OF THE STATE AUDITOR PROJECT STAFF

Timothy M. Keller, MBA
Sanjay Bhakta, CPA, CGFM, CFE, CGMA
Sunalei Stewart, JD
Sarita Nair, JD
Ruby Ann Esquibel, MPA
Melissa Spangler, CPA, CGFM, CFE
Kathy Neidigk, CPA
Anna Williams, CPA
Loretta Valencia, CPA
Andrew Gallegos, CFE
Kelly Mercer, CFE
Lisa Jennings, MBA
Ralen Randel, CGFM
Aaron Nieto

State Auditor
Deputy State Auditor
Chief of Staff
Chief Government Accountability Officer
Government Accountability Officer
Financial Audit Director
Quality Control Director
Audit Manager
Audit Manager
Audit Supervisor
Investigations Supervisor
Senior Auditor
Senior Auditor
Operations Administrator

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EXECUTIVE SUMMARY

The Office of the State Auditor (OSA) conducts and oversees all annual audits of 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, 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 policy makers 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.

On the positive side, of the audits within the scope of this report, 94 percent of the 449 state and local governmental entities audited 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, 26 percent of all entities had no findings at all, meaning that the auditor found that the entity had a clean bill of health. The Index of Entities contains a full list of audited entities, opinions, and findings.

On the less positive side, the entities with findings had 2,033 total findings among them. The frequency and severity of findings across governmental entities suggest that a few especially financially challenged entities are in dire need of improvement.

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 were weaknesses and deficiencies related to payroll. After that, grant compliance, budgetary compliance, state law compliance, and expenses and expenditures topped the list.

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 a 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.

Forty-six 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 first in a series, with subsequent volumes to follow annually, which will provide comparative data and enable the public to track corrective action on a year-to-year basis.

METHODOLOGY AND SCOPE

In compiling this report, the Office of the State Auditor focused on three measures: types of audit opinion, types of audit findings, and repeat findings. The Office used the most current audits of state and local governmental entities, available as of June 15, 2015, for the period spanning July 1, 2013 to June 30, 2014 (Fiscal Year 2014, or FY14). If FY14 audits were not available, then Fiscal Year 2013 (spanning July 1, 2012 to June 30, 2013) audits were utilized. Specifically, for the following entities, FY13 audit data was used due to the unavailability of a completed and approved FY14 financial audit: Public Education Department; Miners' Colfax Medical Center; Martin Luther King, Jr. Commission; Village of Angel Fire; Village of Cimarron; Roosevelt General Hospital; and Vermejo Conservancy District. Except for these entities, all statistics and information in this report are from FY14 audit reports. Entities that have not completed an FY13 or FY14 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 Office of the State Auditor staff). The Office of the State Auditor 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 viewed as a compilation of state agency government financial statements. The 2014 CAFR audit received multiple opinions, including a disclaimer of opinion on all 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 funds 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. This report includes all component unit findings as part of

the findings of their respective primary governments.

In FY14, 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 New Mexico Office of the State Auditor 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 statewide issues relating to the use of public funds. The GAO is a key step towards fulfilling the Office of the State Auditor's constitutional mandate to bring transparency and accountability to the use of public funds.

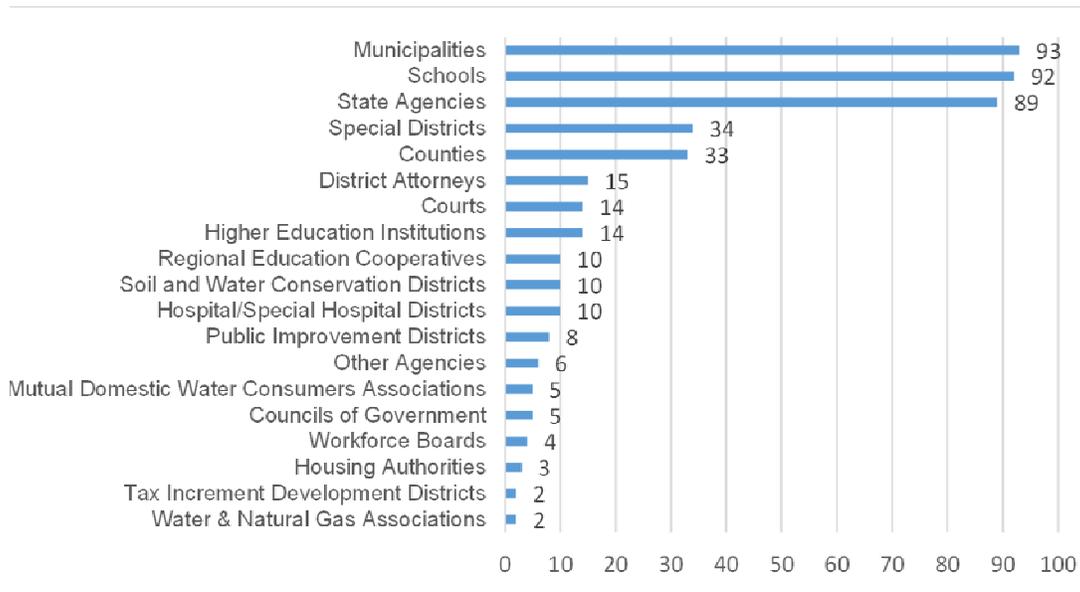
As part of the OSA, the GAO is uniquely positioned to aggregate and synthesize audit data in a way that is accessible and useful to the public. Annual financial audits of state and local governments contain a vast amount of information about our state's finances. The GAO aggregates and analyzes this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

THE ANNUAL AUDIT PROCESS

The New Mexico Office of the State Auditor 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 449 entities that received full financial audits, most of which were conducted by Independent Public Accountants (IPAs).

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 (449)



AUDIT OPINIONS

In performing a governmental audit, an auditor determines whether the financial statements of an entity is 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 a 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

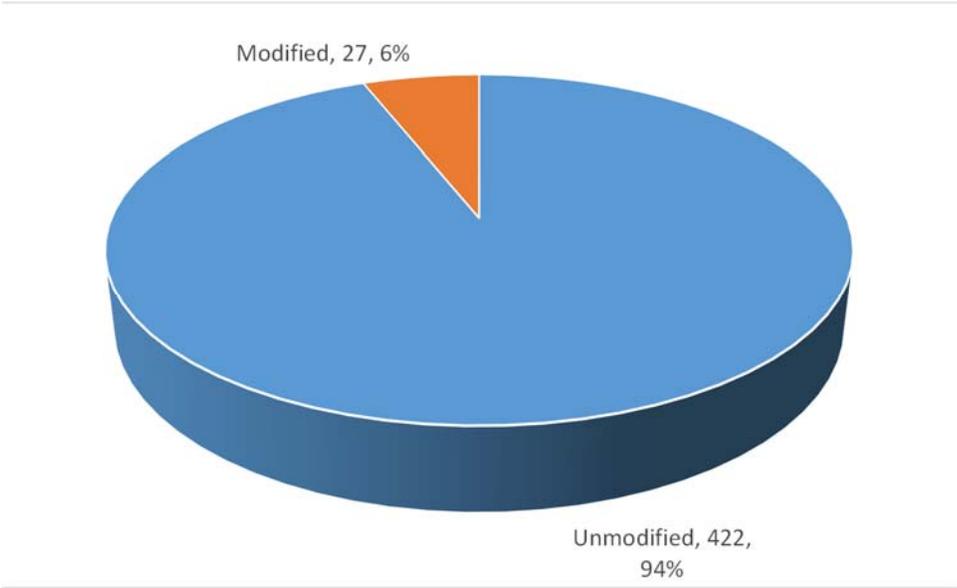
After having obtained enough good audit evidence, the auditor concludes that misstatements, individually or when grouped with other misstatements, are both material and pervasive to the financial statements.

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

Number and Percentage of Audits with Modified Opinions



MULTIPLE OPINIONS:

Cibola County
Component Appropriation Funds (State General Fund)
Public Education Department (FY13)

QUALIFIED OPINIONS:

City of Gallup	Lake Arthur Municipal Schools
City of Jal	Office of the Secretary of State
City of Lovington	Regulation and Licensing Department
City of Texico	Town of Hurley
Corrections Department	Town of Vaughn
Eddy County	Village of Angel Fire (FY13)
Education Trust Board of New Mexico (Administrative Fund)	Village of Magdalena
General Services Department	Village of San Jon
Jal Hospital District	

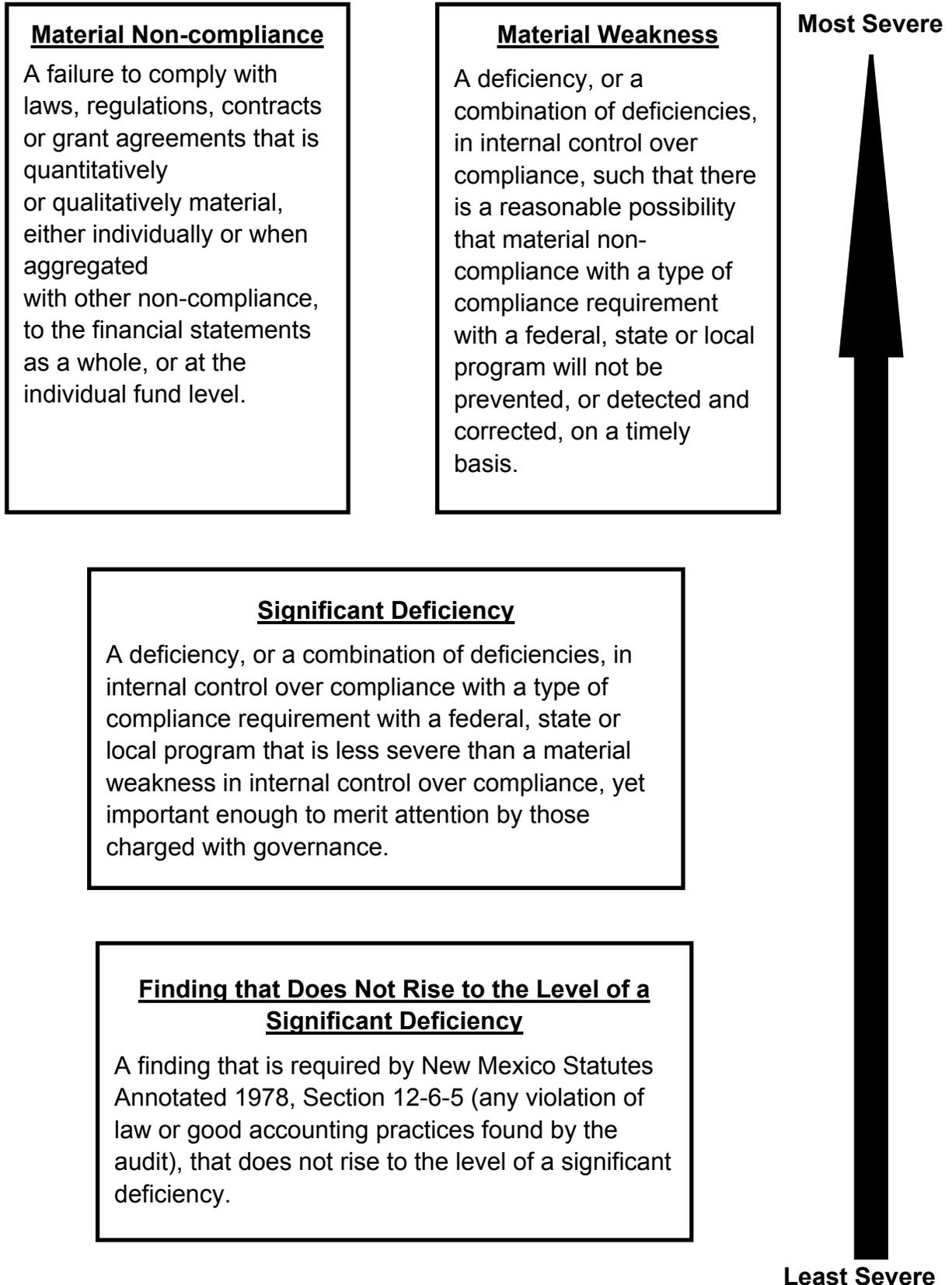
ADVERSE OPINIONS:

Catron County

DISCLAIMED OPINIONS:

Roy Municipal Schools
Town of Bernalillo
Town of Springer
Village of Columbus
Village of Questa
Village of Wagon Mound

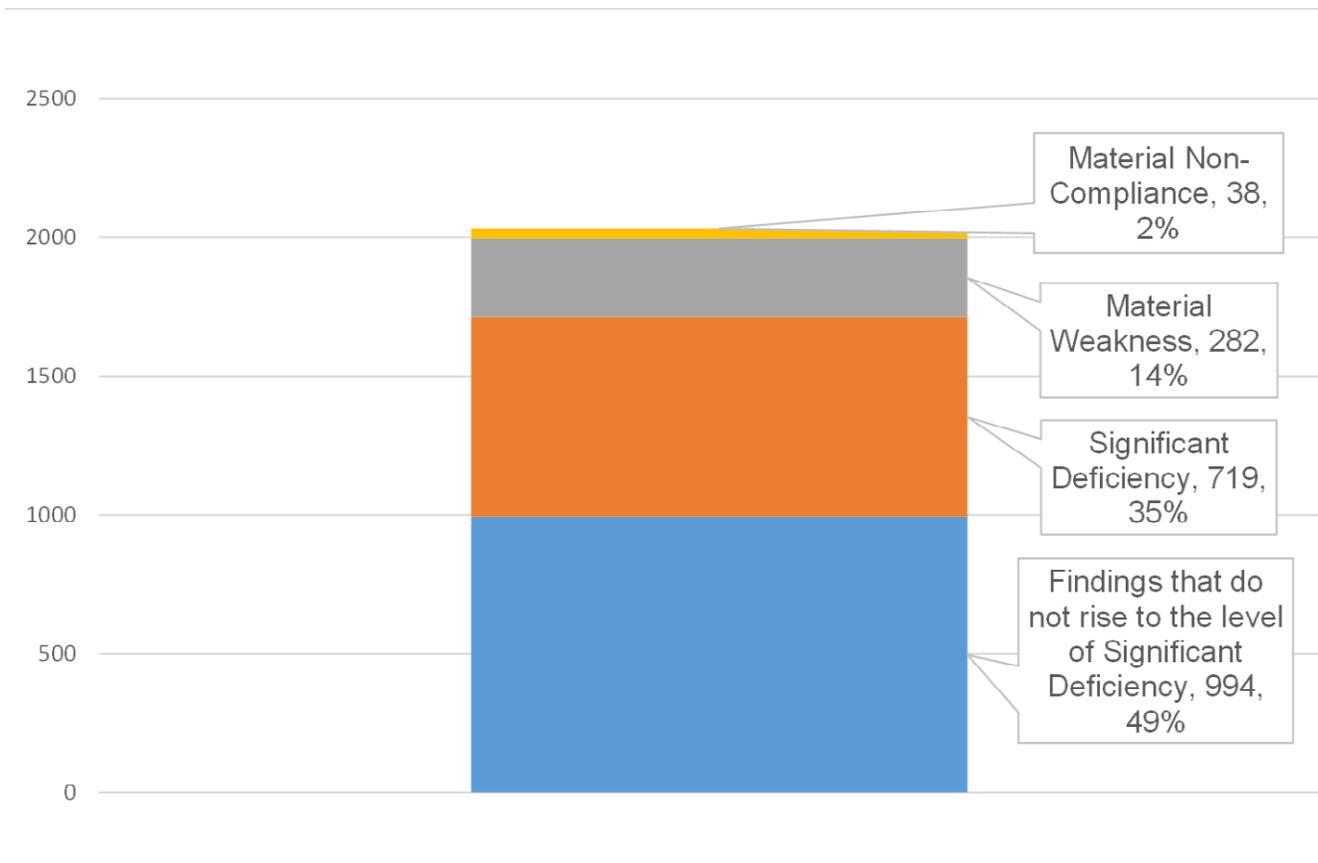
CLASSIFICATIONS OF AUDIT FINDINGS



OVERVIEW OF AUDIT FINDINGS

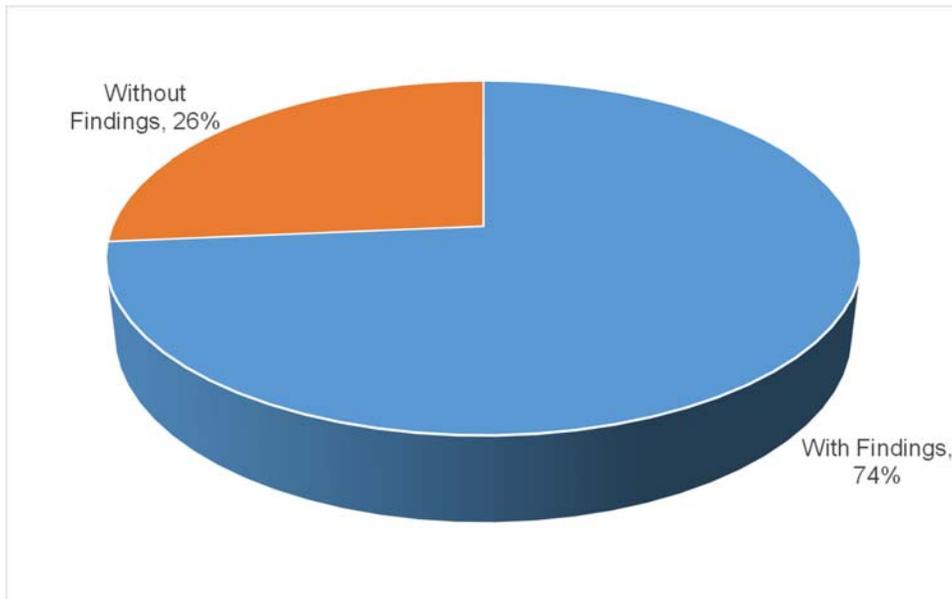
In addition to the opinion, an audit report may contain “findings.” A finding indicates a deficiency or an issue of non-compliance that the auditor found when analyzing the procedures of an entity or conducting the test work. Audit findings may include an error, exception, deviation or deficiency noted 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.

Total Findings, By Classification (2,033)



OVERVIEW OF FINDINGS

Percentage of Audits with Findings



MOST FINDINGS

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

Public Education Department	164
Taos Municipal Schools	60
Albuquerque Public Schools	51
Santa Fe Public Schools	33
City of Gallup	31
City of Lovington	23
Village of Columbus	22
Cibola County	21
City of Albuquerque	21
City of Santa Rosa	21

Note on the Public Education Department

The Public Education Department (PED) audit report includes findings for all state-chartered charter schools. As a free-standing agency without its component units, PED had 14 findings, of which 8 were repeated, and an unmodified opinion. The other PED findings were for the Department of Vocational Rehabilitation (5) and state-chartered charter schools (145). The most current audit for PED is for FY13.

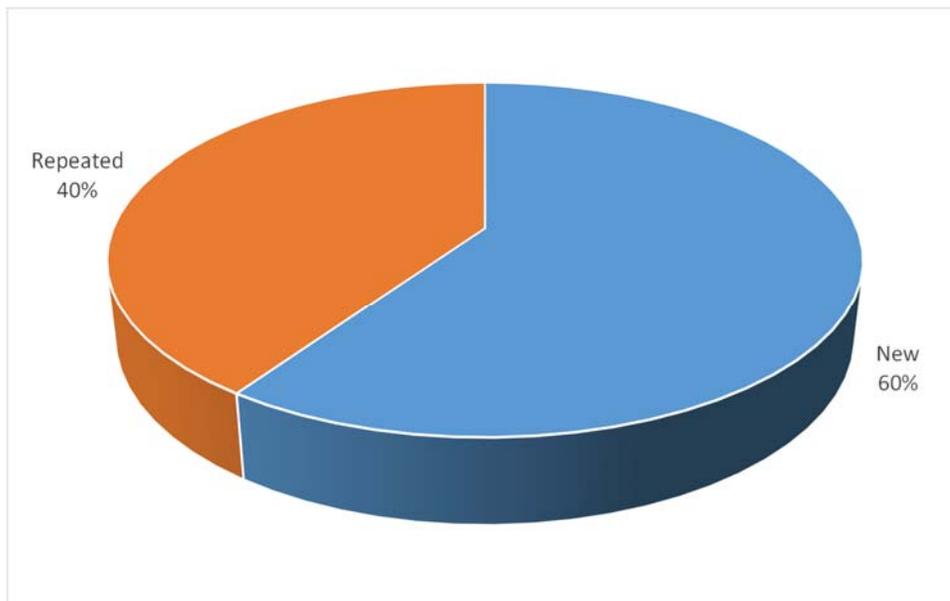


CLEAN BILL OF HEALTH

A total of 115 entities had no findings. These entities are highlighted throughout this report.

OVERVIEW OF FINDINGS (continued)

Percentage of Findings that are Repeated from Previous Years



MOST REPEAT FINDINGS

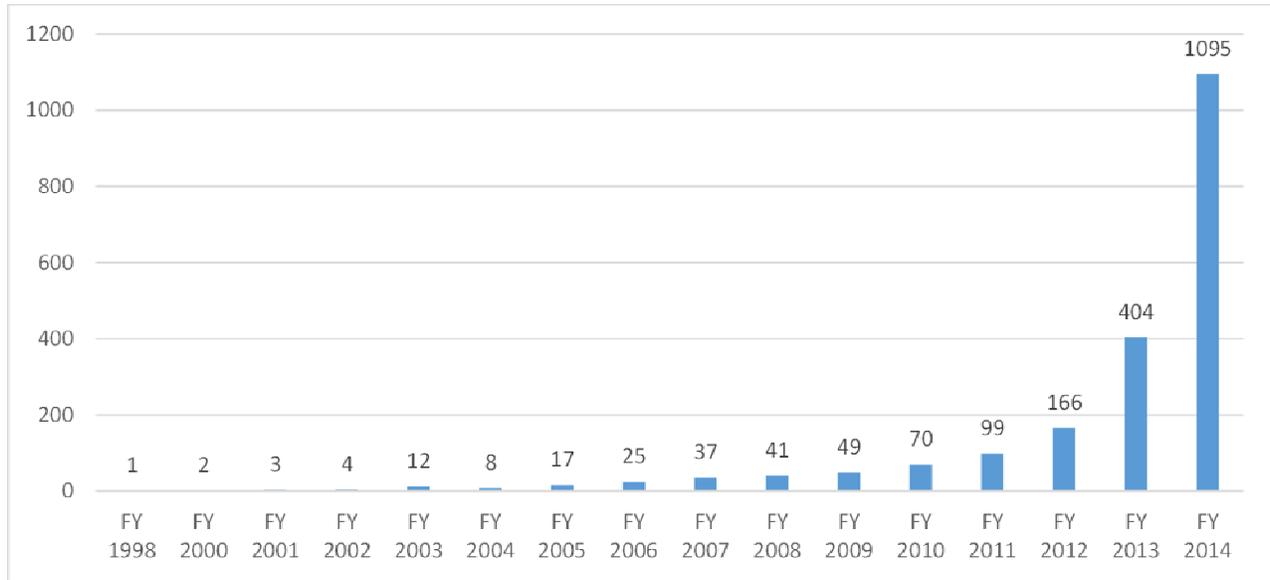
The 10 entities with the most repeat findings were as follows:

Public Education Department	56	(FY13)
City of Gallup	26	
Village of Columbus	22	
Albuquerque Public Schools	18	
Village of Angel Fire	17	(FY13)
Catron County	16	
City of Lovington	14	
Jal Public Schools	12	
Village of Cimarron	12	(FY13)
Village of Questa	12	

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 2015 Audit Rule requires management to identify the employee position(s) tasked with implementing this corrective action. The 2015 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 Origination



MOST COMMON CATEGORIES OF FINDINGS

The most common categories of findings overall were as follows:

Payroll and Related Liabilities	252
State Law Compliance	187
Budgetary Compliance	183
Grant Compliance	175
Expenses and Expenditures	147
Capital Assets	145
Financial Reporting	145
Cash and Investments	143
Lack of Policies, Procedures, and Internal Controls	128
Travel and Per Diem	86

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.

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89

STATE AGENCIES

Public Education Department (PED) had the most findings with

164

findings, followed by:

NM State Fair Comm. (13), Aging & Long-Term Services Dept. (12), Corrections Dept. (12), Dept. of Health (12), Human Services Dept. (9), and Taxation & Revenue Dept. (9)

PED had the most repeat findings with

56

findings, followed by:

Corrections Dept. (9), and Cumbres & Toltec Scenic Railroad, Dept. of Health, Environment Dept., Regulation & Licensing Dept., and Higher Education Dept. (6 each)

Highlights

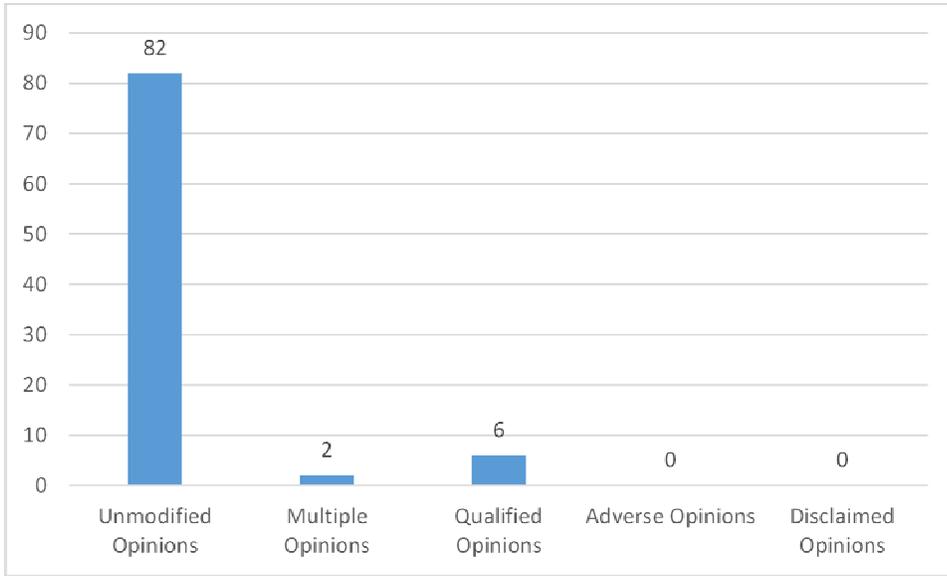
Of the 89 state agencies, 91 percent had unmodified opinions, compared with 94 percent for all entities. The State General Fund and Public Education Department (FY 2013) had multiple opinions, and more information on the PED opinion is available on page 9. The Corrections Department, Education Trust Board, General Services Department, Regulation and Licensing Department, and Office of the Secretary of State had qualified opinions. Thirty-one percent of state agencies had no audit findings, which is slightly better than the 26 percent for all entities. State agencies represented 21 percent of audited entities, but were underrepresented with only 13 percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).



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

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

State Agency Opinions

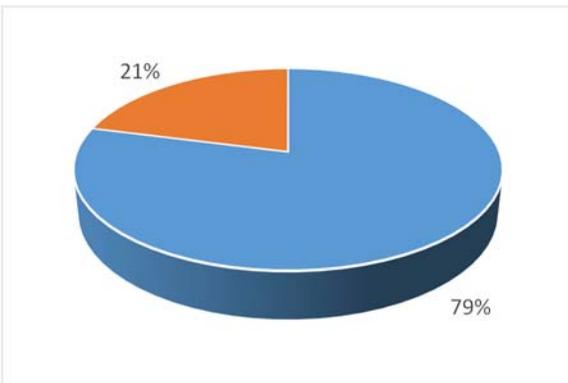


State Agencies

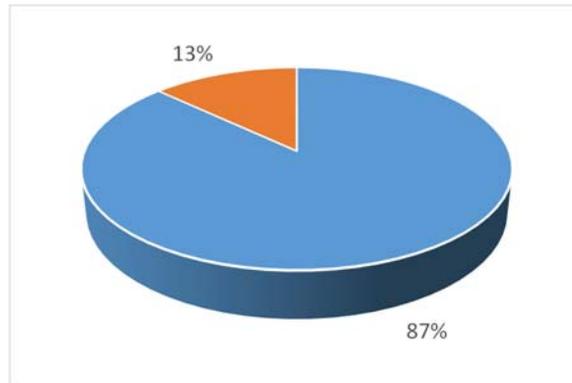
Clean Bill of Health



Twenty-eight state agencies had no findings. The full list is available in Appendix C.



State agencies constituted 21 percent of all audited entities.



State agencies had 13 percent of all material non-compliance, material weakness and significant deficiency findings.

33

COUNTIES

Cibola County had the most findings with

21

findings, followed by:

Catron County (20),
Eddy County (16),
San Miguel County (16),
Bernalillo County (15), and
Luna County (15)

Catron County had the most repeat findings with

16

findings, followed by:

Cibola County (10),
Eddy County (9),
Bernalillo County (8), and
Taos County (8)

Highlights

Of the 33 counties, 91 percent had unmodified opinions compared with 94 percent for all entities. Eddy County had a qualified opinion, Cibola County had multiple opinions, and Catron County had an adverse opinion. Only 12 percent of counties had no audit findings, whereas 26 percent of entities overall had no findings. While counties represented 7 percent of audited entities, they were overrepresented with 11 percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).

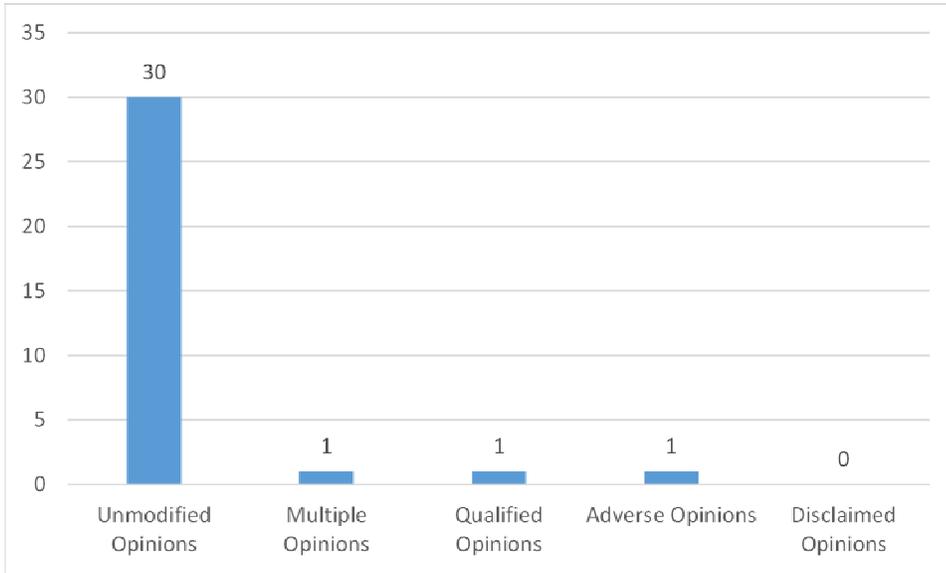
The New Mexico County Insurance Authority Workers' Compensation Pool received an unmodified opinion for FY14, with two findings. The Eddy-Lea Energy Alliance received an unmodified opinion for FY14 with no findings.



Payroll and Related Liabilities was the most common finding among counties, followed by:

- Grant Compliance,
- Cash and Investments,
- State Law Compliance,
- Budgetary Compliance,
- Capital Assets,
- Expenses and Expenditures,
- Financial Reporting,
- Late Audit, and
- Lack of Policies, Procedures and Internal Controls.

County Opinions



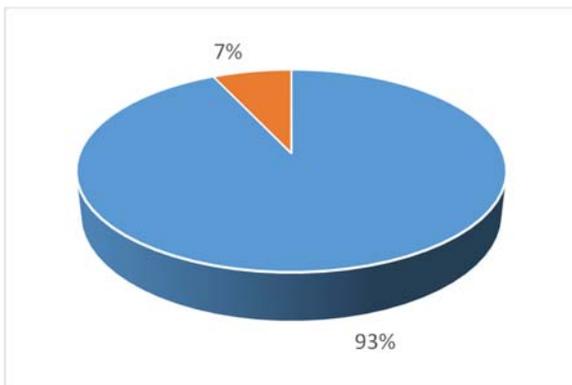
Counties

Clean Bill of Health

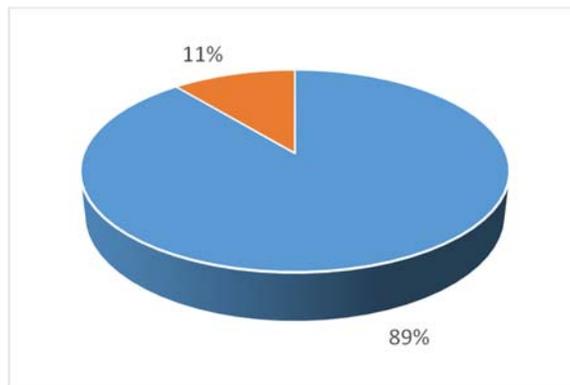


The following counties had no findings:

Chaves County
 Dona Ana County
 Los Alamos County
 Quay County



Counties constituted 7 percent of all audited entities.



Counties had 11 percent of all material non-compliance, material weakness and significant deficiency findings.

93

MUNICIPALITIES

City of Gallup had the most findings with

31

findings, followed by:

City of Lovington (23),
Village of Columbus (22),
City of Albuquerque (21), and
City of Santa Rosa (21)

City of Gallup had the most repeat findings with

26

findings, followed by:

Village of Columbus (22),
Village of Angel Fire (17),
City of Lovington (14),
Village of Questa (12), and
Village of Cimarron (12)

Highlights

Of the 93 municipalities that are required to conduct full audits under the Tiered System of reporting, 85 percent had unmodified opinions compared with 94 percent for all entities. Bernalillo, Columbus, Questa, Springer, and Wagon Mound had disclaimed opinions. Angel Fire, Gallup, Hurley, Jal, Lovington, Magdalena, San Jon, Texico, and Vaughn had qualified opinions. Only 11 percent of municipalities had no audit findings, which is below the 26 percent of entities overall with no findings. While municipalities represented 21 percent of audited entities, they were overrepresented with 36 percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).

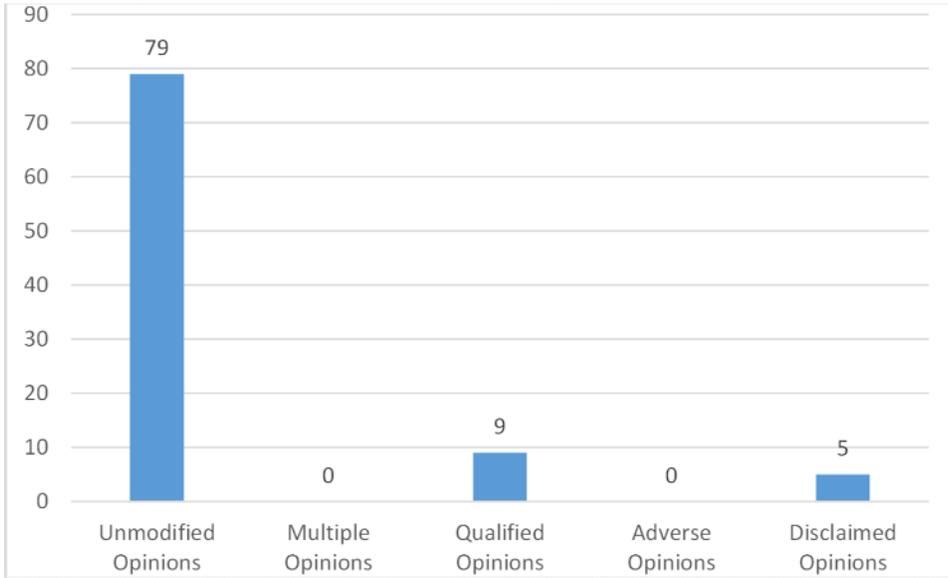
The New Mexico Municipal Insurers' Fund had an unmodified opinion with no findings.



Payroll and Related Liabilities was the most common finding among municipalities, followed by:

- Lack of Policies, Procedures and Internal Controls,
- Budgetary Compliance,
- Financial Reporting,
- Capital Assets,
- State Law Compliance,
- Cash and Investments,
- Grant Compliance,
- Travel and Per Diem, and
- Expenses and Expenditures.

Municipality Opinions



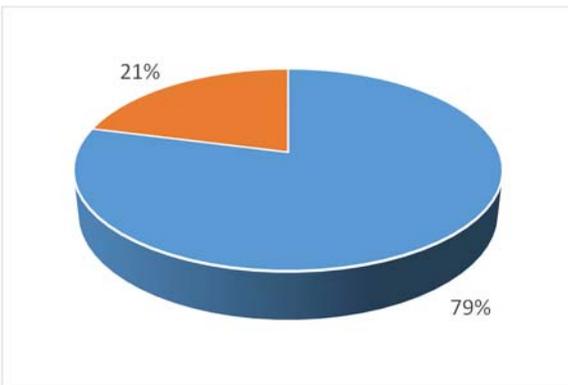
Municipalities

Clean Bill of Health

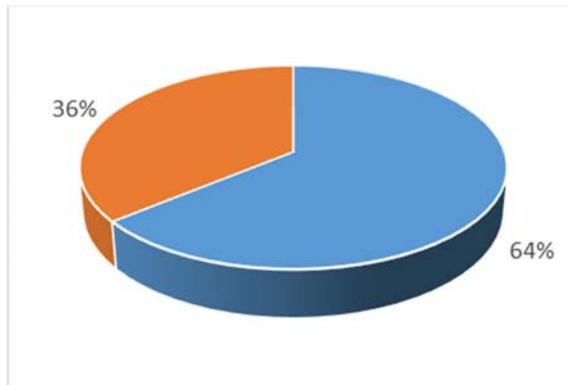


The following municipalities had no findings:

- City of Moriarty
- City of Ruidoso Downs
- Town of Carrizozo
- Town of Edgewood
- Village of Bosque Farms
- Village of Capitan
- Village of Causey
- Village of Eagle Nest
- Village of Grady
- Village of Loving



Municipalities constituted 21 percent of all audited entities.



Municipalities had 36 percent of all material non-compliance, material weakness and significant deficiency findings.

14

HIGHER EDUCATION INSTITUTIONS

New Mexico Highlands
University had the most
findings with

14

findings, followed by:
Northern NM College (8),
Santa Fe Comm. College (8),
Mesalands Comm. College (7),
and NM Institute of Mining &
Technology (7)

Mesalands Comm.
College had the most
repeat findings with

6

findings, followed by:

Northern NM College (5),
Santa Fe Comm. College (4),
NM Highlands Univ. (2),
NM Institute of Mining &
Technology (2), and
San Juan Community College (1)

Highlights

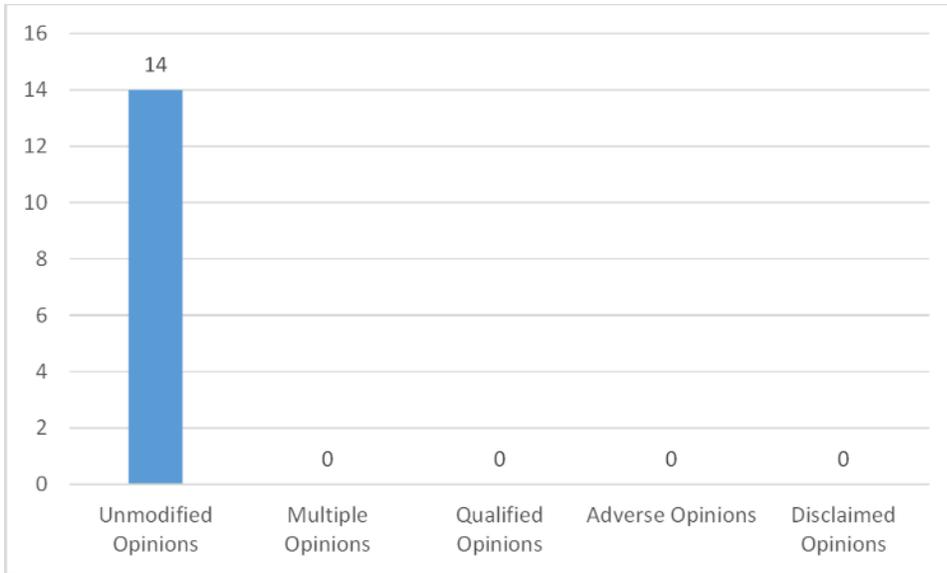
Of the 14 higher education institutions, 100 percent had unmodified opinions compared with 94 percent for all entities. Only 14 percent of higher education institutions had no audit findings, which was below the 26 percent of entities overall with no findings. Higher education institutions represented 3 percent of audited entities and were proportionally represented with 3 percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).



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

- Payroll and Related Liabilities,
- Capital Assets,
- Financial Reporting,
- Expenses and Expenditures,
- Cash and Investments,
- Procurement,
- State Law Compliance,
- Travel and Per Diem, and
- Unclaimed Property.

Higher Education Opinions



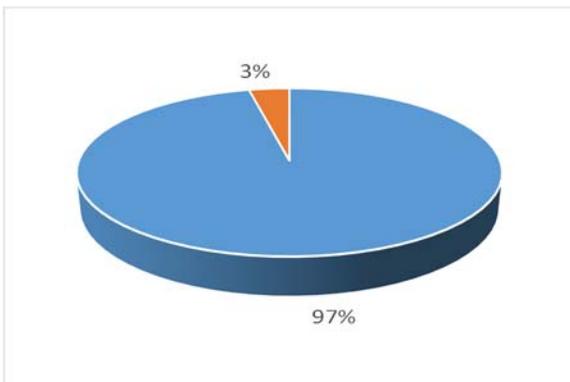
Higher Education

Clean Bill of Health

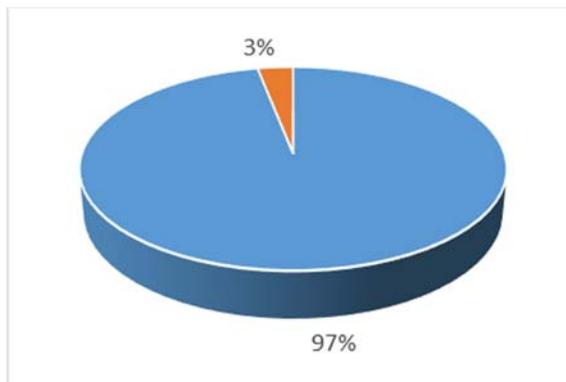


The following higher education institutions had no findings:

Central New Mexico
Community College
Eastern New Mexico University



Higher education institutions constituted 3 percent of all audited entities.



Higher education institutions had 3 percent of all material non-compliance, material weakness and significant deficiency findings.

92

SCHOOL DISTRICTS AND SCHOOLS

Taos Municipal Schools had the most findings with

60

findings, followed by:

Albuquerque Public Schools (51), Santa Fe Public Schools (33), Belen Consolidated Schools (19), Zuni Public Schools (19), and Tucumcari Public Schools (16)

Albuquerque Public Schools had the most repeat findings with

18

findings, followed by:

Jal Public Schools (12) Las Vegas City Schools (9), and Belen Consolidated Schools, Lake Arthur Municipal Schools, Santa Fe Public Schools, and Taos Municipal Schools (6 each)

Highlights

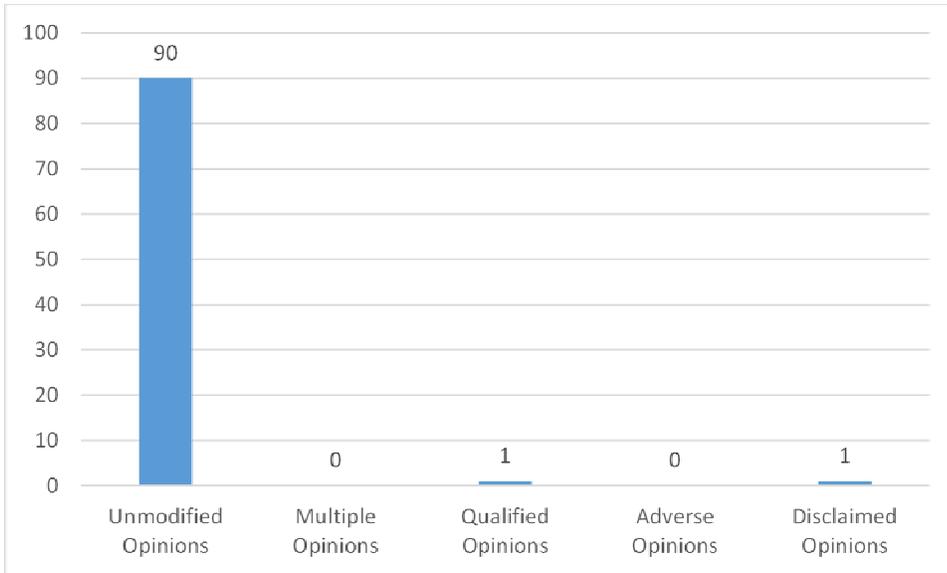
Like PED, many school district audit reports include findings related to charter schools chartered by the district. In addition to the 89 school districts, this category includes three special schools: the School for the Deaf, the School for the Blind and Visually Impaired, and the New Mexico Military Institute, which also has a two-year associates degree program. Of the 92 entities, 98 percent had unmodified opinions compared with 94 percent for all entities. Roy Municipal Schools had a disclaimed opinion, and Lake Arthur Municipal Schools had a qualified opinion. Only 12 percent of school districts and schools had no audit findings, whereas 26 percent of entities overall had no findings. While school districts and schools represented 20 percent of audited entities, they were overrepresented with 31 percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).



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

- Budgetary Compliance,
- State Law Compliance,
- Expenses and Expenditures,
- Grant Compliance,
- Cash and Investments,
- Capital Assets,
- Financial Reporting,
- Procurement, and
- Lack of Policies, Procedures and Internal Controls.

School and School District Opinions

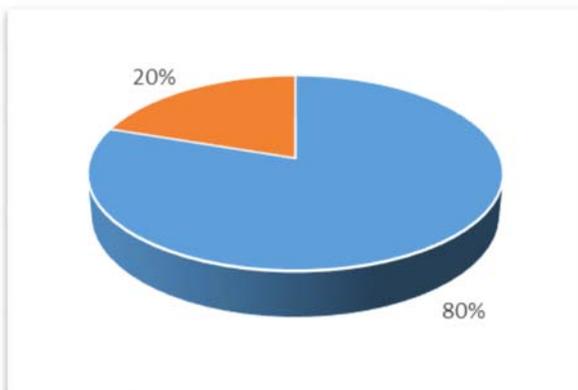


Schools

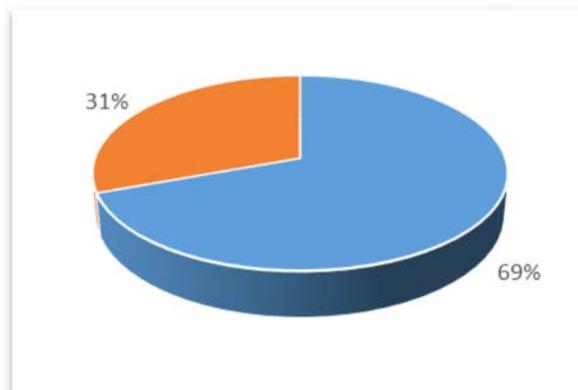
Clean Bill of Health



The following school districts and schools had no findings: Capitan Municipal Schools, Corona Public Schools, Farmington Municipal Schools, Grady Municipal Schools, House Municipal Schools, Melrose Municipal Schools, Mountainair Public Schools, New Mexico Military Institute, Quemado Independent School District #2, San Jon Municipal Schools, and Texico Municipal Schools.



School districts and schools constituted 20 percent of all audited entities.



School districts and schools had 31 percent of all material non-compliance, material weakness and significant deficiency findings.

29

COURTS AND DISTRICT ATTORNEYS

Third and Fifth Judicial District Courts and the Second Judicial District Attorney had the most findings with

2

findings, followed by: Thirteenth Judicial District Court, Third Judicial District Attorney, Eleventh Judicial District Attorney, Div. I, Eleventh Judicial District Attorney, Div. II, and Fifth Judicial District Attorney (1 each)

No entity in this category had more than

1

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

Highlights

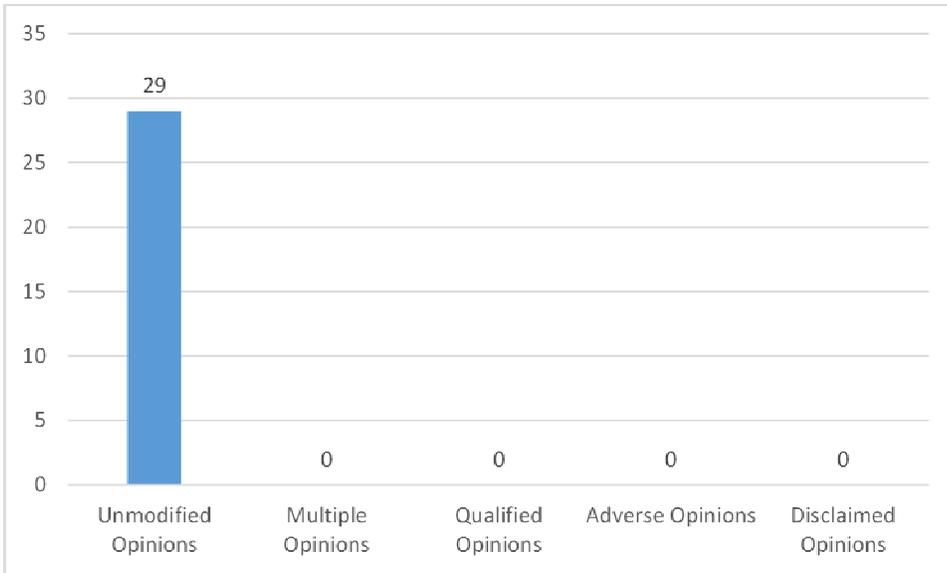
New Mexico has 13 judicial districts. This category includes the district courts and district attorneys (DAs) for each district. The Eleventh Judicial District Attorney's office has two divisions. This category also includes the Bernalillo County Metropolitan Court and the Administrative Office of the District Attorneys. Of the 29 entities, 100 percent had unmodified opinions compared with 94 percent for all entities. Seventy-two percent of courts and district attorneys had no audit findings, in contrast to 26 percent of entities overall with no findings. While courts and district attorneys represented 6 percent of audited entities, they were underrepresented with just 1 percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).



Expenses and Expenditures tied with Financial Reporting as the most common finding among courts and DAs, followed by:

- Payroll and Related Liabilities,
- Reversions,
- Revenues and Receivables,
- State Law Compliance,
- Cash and Investments,
- Budgetary Compliance, and
- Net Position and Fund Balance.

Court and District Attorney Opinions

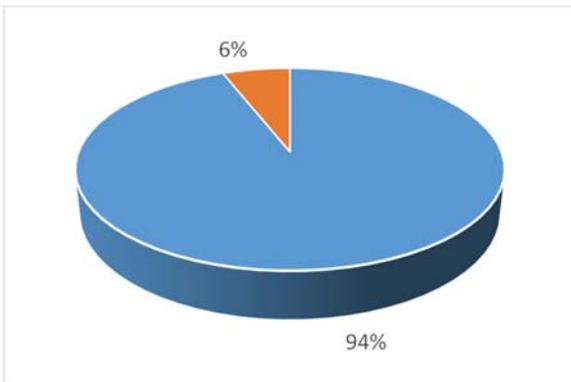


Courts and DAs

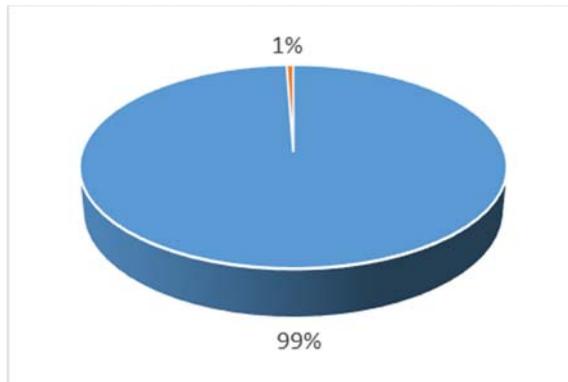
Clean Bill of Health



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



Courts and district attorneys constituted 6 percent of all audited entities.



Courts and district attorneys had 1 percent of all material non-compliance, material weakness and significant deficiency findings.

61

LOCAL PUBLIC BODIES

Dona Ana Mutual Domestic Water Consumers Association had the most findings with

8

findings, followed by:

Northwest NM Regional Solid Waste Authority (6), Southwest Solid Waste Authority (5), Timberon Water & Sanitation District (5), and Thoreau Water & Sanitation District (4)

Thoreau Water & Sanitation District and Southwest Solid Waste Authority had the most repeat findings with

3

findings, followed by seven entities with two findings each, available in the Index of Entities.

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 FY14. This report analyzes municipalities separately on pages 17 and 18.

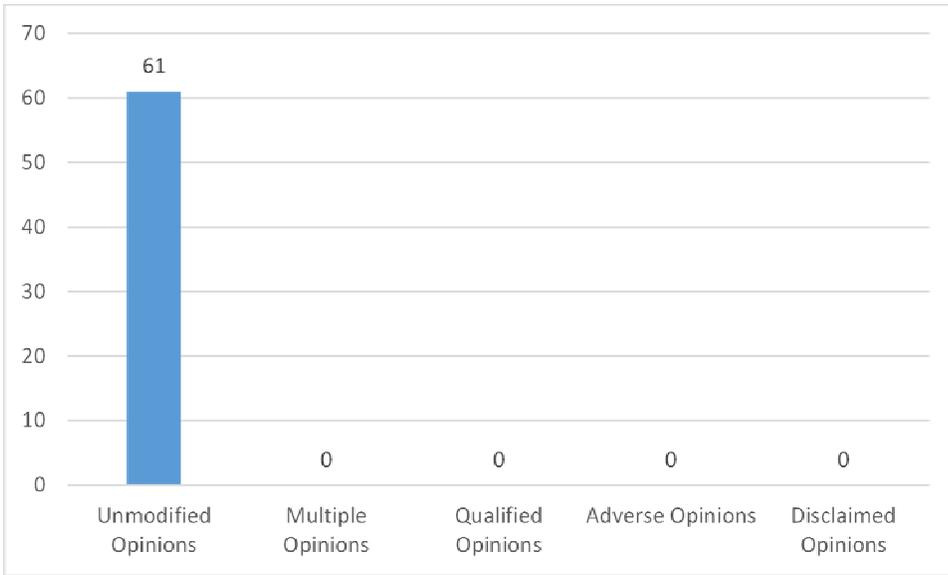
Of the 61 entities that received a full audit, 100 percent had unmodified opinions compared with 94 percent for all entities. Fifty-one percent of LPBs had no audit findings, in contrast to 26 percent of entities overall with no findings. While LPBs represented 14 percent of audited entities, they were underrepresented with just 4 percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).



State Law Compliance was the most common finding among local public bodies, followed by:

- Budgetary Compliance,
- Capital Assets,
- Financial Reporting,
- Expenses and Expenditures,
- Cash and Investments,
- Late Audit,
- Lack of Policies, Procedures and Internal Controls,
- Segregation of Duties, and
- Payroll and Related Liabilities.

Local Public Body Opinions

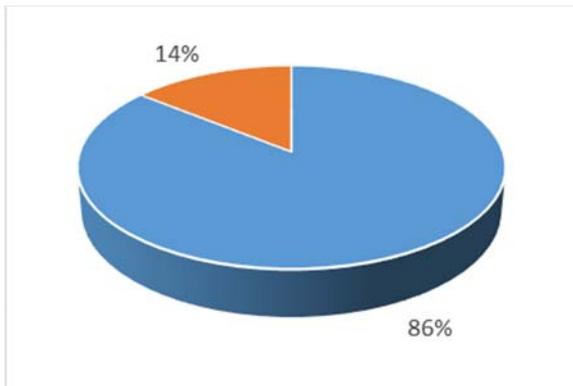


Local Public Bodies

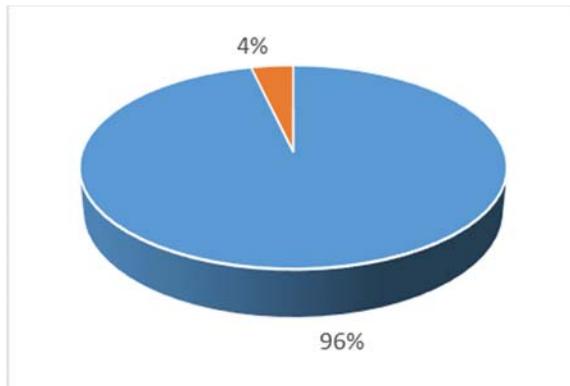
Clean Bill of Health



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



Local Public Bodies constituted 14 percent of all audited entities.



Local public bodies had 4 percent of all material non-compliance, material weakness and significant deficiency findings.

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 with 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 the 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 FY13 OR FY14
AUDITS (as of June 15, 2015)**

Entity Name	Entity Type	Last Year of Audit Act Compliance	Last Opinion Received
City of Espanola	Municipality	FY11	Disclaimer
Village of Folsom	Municipality	FY09	Unmodified
Village of Grenville	Municipality	FY12	Unmodified
Village of Hope	Municipality	FY11	Unmodified
Town of Lake Arthur	Municipality	FY09	Disclaimer
Village of Reserve	Municipality	FY12	Unmodified
Hammond Conservancy District	Special District	FY11	Unmodified
North Central Solid Waste Authority	Special District	FY06	Unmodified
Rio San Jose Flood Control District	Special District	FY04	Unmodified
Yah-ta-hey Water and Sanitation District	Special District	FY12	Disclaimer
Health Policy Commission	State Agency	FY09	Unmodified

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
Board of Nursing
Board of Veterinary Medicine
Commission of Public Records
Commissioner of Public Lands
Crime Victims' Reparation Commission
Department of Veterans' Services
Judicial Standards Commission
Juvenile Public Safety Advisory Board
Legislative Council Service, LCS-Building, LCS-Senate, LCS-House
Legislative Education Study Committee
Legislative Finance Committee
Legislature, Senate, House Kitchen Funds
New Mexico Beef Council
New Mexico Compilation Commission
New Mexico Finance Authority
New Mexico Hospital Equipment Loan Council
New Mexico Medical Board
New Mexico Public School Insurance Authority
New Mexico Supreme Court
Office of Natural Resources Trustee
Office of the Lieutenant Governor
Office of the State Auditor
Office of the State Engineer-Interstate Stream Commission
State Personnel Board
Supreme Court Building Commission

APPENDIX C: COURTS AND DAs WITH NO FINDINGS

Clean Bill of Health for Courts and District Attorneys



Administrative Office of the District Attorneys
Bernalillo County Metropolitan Court
Eighth Judicial District Attorney
Eighth Judicial District Court
Eleventh Judicial District Court
First Judicial District Attorney
First Judicial District Court
Fourth Judicial District Attorney
Fourth Judicial District Court
Ninth Judicial District Attorney
Ninth Judicial District Court
Second Judicial District Court
Seventh Judicial District Attorney
Seventh Judicial District Court
Sixth Judicial District Attorney
Sixth Judicial District Court
Tenth Judicial District Attorney
Tenth Judicial District Court
Thirteenth Judicial District Attorney
Twelfth Judicial District Attorney
Twelfth Judicial District Court

APPENDIX C: LOCAL PUBLIC BODIES WITH NO FINDINGS

Clean Bill of Health for Local Public Bodies



Angel Fire Public Improvement District 2007-1
Animal Service Center of the Mesilla Valley
Bloomfield Irrigation District
Cabezon Public Improvement District
Camino Real Regional Utility Authority
Carlsbad Soil & Water Conservation District
Chaves Soil & Water Conservation District
Claunch-Pinto Soil & Water Conservation District
Eastern Sandoval County Arroyo Flood Control Authority
El Prado Water & Sanitation District
El Valle De Los Ranchos Water & Sanitation District
Eldorado Area Water & Sanitation District
Greentree Solid Waste Authority
Lea County Communications Authority
Lea County Solid Waste Authority
Lea County Water Users' Association
Lower Rio Grande Public Water Works Authority
Mesa Del Sol Public Improvement District
Mesilla Valley Regional Dispatch Authority
Metro Narcotics Agency
New Mexico Municipal Energy Acquisition Authority
North Central Regional Transit District
Pecos Valley Artesian Conservancy District
Rio Metro Regional Transit District
San Juan Soil & Water Conservation District
Santa Fe Solid Waste Management Agency
Southside Mutual Domestic Water Association
Sun Valley Sanitation District
Taos Soil & Water Conservation District
Upper Hondo Soil & Water Conservation District
Upper La Plata Domestic Water Consumers and Mutual Sewage Works Cooperative

INDEX OF ENTITIES

Entity Name	Entity Type	Opinion	# of Findings
Eastern Plains Council of Governments	Council of Government	Unmodified	6
Mid-Region Council of Governments	Council of Government	Unmodified	1
Northwest NM Council of Governments	Council of Governments	Unmodified	4
South Central NM Council of Governments	Council of Government	Unmodified	2
Southwest NM Council of Governments	Council of Government	Unmodified	0
Bernalillo County	County	Unmodified	15
Catron County	County	Adverse	20
Chaves County	County	Unmodified	0
Cibola County	County	Multiple	21
Colfax County	County	Unmodified	5
Curry County	County	Unmodified	8
De Baca County	County	Unmodified	6
Dona Ana County	County	Unmodified	0
Eddy County	County	Qualified	16
Grant County	County	Unmodified	6
Guadalupe County	County	Unmodified	1
Harding County	County	Unmodified	4
Hidalgo County	County	Unmodified	2
Lea County	County	Unmodified	1
Lincoln County	County	Unmodified	7
Los Alamos County	County	Unmodified	0
Luna County	County	Unmodified	15
McKinley County	County	Unmodified	2
Mora County	County	Unmodified	2
Otero County	County	Unmodified	5
Quay County	County	Unmodified	0
Rio Arriba County	County	Unmodified	2
Roosevelt County	County	Unmodified	1
San Juan County	County	Unmodified	2
San Miguel County	County	Unmodified	16
Sandoval County	County	Unmodified	6
Santa Fe County	County	Unmodified	4
Sierra County	County	Unmodified	3
Socorro County	County	Unmodified	7
Taos County	County	Unmodified	10
Torrance County	County	Unmodified	3
Union County	County	Unmodified	3
Valencia County	County	Unmodified	4

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Entity Name	Entity Type	Opinion	# of Findings
Bernalillo County Metropolitan Court	Court	Unmodified	0
Eighth Judicial District Court	Court	Unmodified	0
Eleventh Judicial District Court	Court	Unmodified	0
Fifth Judicial District Court	Court	Unmodified	2
First Judicial District Court	Court	Unmodified	0
Fourth Judicial District Court	Court	Unmodified	0
Ninth Judicial District Court	Court	Unmodified	0
Second Judicial District Court	Court	Unmodified	0
Seventh Judicial District Court	Court	Unmodified	0
Sixth Judicial District Court	Court	Unmodified	0
Tenth Judicial District Court	Court	Unmodified	0
Third Judicial District Court	Court	Unmodified	2
Thirteenth Judicial District Court	Court	Unmodified	1
Twelfth Judicial District Court	Court	Unmodified	0
Administrative Office of the District Attorneys	District Attorney	Unmodified	0
Eighth Judicial District Attorney	District Attorney	Unmodified	0
Eleventh Judicial District Attorney, Division I	District Attorney	Unmodified	1
Eleventh Judicial District Attorney, Division II	District Attorney	Unmodified	1
Fifth Judicial District Attorney	District Attorney	Unmodified	1
First Judicial District Attorney	District Attorney	Unmodified	0
Fourth Judicial District Attorney	District Attorney	Unmodified	0
Ninth Judicial District Attorney	District Attorney	Unmodified	0
Second Judicial District Attorney	District Attorney	Unmodified	2
Seventh Judicial District Attorney	District Attorney	Unmodified	0
Sixth Judicial District Attorney	District Attorney	Unmodified	0
Tenth Judicial District Attorney	District Attorney	Unmodified	0
Third Judicial District Attorney	District Attorney	Unmodified	1
Thirteenth Judicial District Attorney	District Attorney	Unmodified	0
Twelfth Judicial District Attorney	District Attorney	Unmodified	0
Central New Mexico Community College	Higher Education	Unmodified	0
Clovis Community College	Higher Education	Unmodified	3
Eastern New Mexico University	Higher Education	Unmodified	0
Luna Community College	Higher Education	Unmodified	1
Mesalands Community College	Higher Education	Unmodified	7
New Mexico Highlands University	Higher Education	Unmodified	14
New Mexico Institute of Mining & Technology	Higher Education	Unmodified	7
New Mexico Junior College	Higher Education	Unmodified	5
New Mexico State University	Higher Education	Unmodified	3
Northern New Mexico College	Higher Education	Unmodified	8
San Juan Community College	Higher Education	Unmodified	3
Santa Fe Community College	Higher Education	Unmodified	8
University of New Mexico	Higher Education	Unmodified	4
Western New Mexico University	Higher Education	Unmodified	2

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Entity Name	Entity Type	Opinion	# of Findings
Artesia Special Hospital District	Hospital/Special Hospital District	Unmodified	0
De Baca Family Practice Clinic	Hospital/Special Hospital District	Unmodified	1
Gila Regional Medical Center	Hospital/Special Hospital District	Unmodified	3
Jal Hospital District	Hospital/Special Hospital District	Qualified	11
Miners' Colfax Medical Center (FY13)	Hospital/Special Hospital District	Unmodified	0
Nor-Lea Hospital District	Hospital/Special Hospital District	Unmodified	0
Rehoboth McKinley Christian Health Care Services, Inc. and Subsidiary	Hospital/Special Hospital District	Unmodified	5
Roosevelt General Hospital (FY13)	Hospital/Special Hospital District	Unmodified	3
Sierra Vista Hospital	Hospital/Special Hospital District	Unmodified	0
South Central Colfax Special Hospital District	Hospital/Special Hospital District	Unmodified	4
Eastern Regional Housing Authority	Housing Authority	Unmodified	2
Mesilla Valley Public Housing Authority	Housing Authority	Unmodified	1
Western Regional Housing Authority	Housing Authority	Unmodified	1
City of Alamogordo	Municipality	Unmodified	3
City of Albuquerque	Municipality	Unmodified	21
City of Anthony	Municipality	Unmodified	3
City of Artesia	Municipality	Unmodified	7
City of Aztec	Municipality	Unmodified	2
City of Bayard	Municipality	Unmodified	1
City of Belen	Municipality	Unmodified	10
City of Bloomfield	Municipality	Unmodified	12
City of Carlsbad	Municipality	Unmodified	11
City of Clovis	Municipality	Unmodified	3
City of Deming	Municipality	Unmodified	4
City of Elephant Butte	Municipality	Unmodified	5
City of Eunice	Municipality	Unmodified	9
City of Farmington	Municipality	Unmodified	2
City of Gallup	Municipality	Qualified	31
City of Grants	Municipality	Unmodified	5
City of Hobbs	Municipality	Unmodified	5
City of Jal	Municipality	Qualified	9
City of Las Cruces	Municipality	Unmodified	4
City of Las Vegas	Municipality	Unmodified	6
City of Lordsburg	Municipality	Unmodified	12
City of Lovington	Municipality	Qualified	23
City of Moriarty	Municipality	Unmodified	0
City of Portales	Municipality	Unmodified	3
City of Raton	Municipality	Unmodified	5
City of Rio Rancho	Municipality	Unmodified	2
City of Roswell	Municipality	Unmodified	1
City of Ruidoso Downs	Municipality	Unmodified	0
City of Santa Fe	Municipality	Unmodified	4

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Entity Name	Entity Type	Opinion	# of Findings
City of Santa Rosa	Municipality	Unmodified	21
City of Socorro	Municipality	Unmodified	4
City of Sunland Park	Municipality	Unmodified	7
City of Texico	Municipality	Qualified	7
City of Truth or Consequences	Municipality	Unmodified	9
City of Tucumcari	Municipality	Unmodified	7
Town of Bernalillo	Municipality	Disclaimer	9
Town of Carrizozo	Municipality	Unmodified	0
Town of Clayton	Municipality	Unmodified	12
Town of Dexter	Municipality	Unmodified	2
Town of Edgewood	Municipality	Unmodified	0
Town of Elida	Municipality	Unmodified	1
Town of Estancia	Municipality	Unmodified	11
Town of Hagerman	Municipality	Unmodified	1
Town of Hurley	Municipality	Qualified	9
Town of Mesilla	Municipality	Unmodified	7
Town of Mountainair	Municipality	Unmodified	7
Town of Peralta	Municipality	Unmodified	7
Town of Red River	Municipality	Unmodified	5
Town of Silver City	Municipality	Unmodified	1
Town of Springer	Municipality	Disclaimer	13
Town of Taos	Municipality	Unmodified	5
Town of Tatum	Municipality	Unmodified	10
Town of Vaughn	Municipality	Qualified	10
Village of Angel Fire (FY13)	Municipality	Qualified	17
Village of Bosque Farms	Municipality	Unmodified	0
Village of Capitan	Municipality	Unmodified	0
Village of Causey	Municipality	Unmodified	0
Village of Chama	Municipality	Unmodified	6
Village of Cimarron (FY13)	Municipality	Unmodified	15
Village of Cloudcroft	Municipality	Unmodified	2
Village of Columbus	Municipality	Disclaimer	22
Village of Corona	Municipality	Unmodified	1
Village of Corrales	Municipality	Unmodified	7
Village of Cuba	Municipality	Unmodified	6
Village of Des Moines	Municipality	Unmodified	3
Village of Dora	Municipality	Unmodified	2
Village of Eagle Nest	Municipality	Unmodified	0
Village of Floyd	Municipality	Unmodified	5
Village of Fort Sumner	Municipality	Unmodified	9
Village of Grady	Municipality	Unmodified	0
Village of Hatch	Municipality	Unmodified	9
Village of Jemez Springs	Municipality	Unmodified	9
Village of Logan	Municipality	Unmodified	1

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Entity Name	Entity Type	Opinion	# of Findings
Village of Los Lunas	Municipality	Unmodified	2
Village of Los Ranchos de Albuquerque	Municipality	Unmodified	1
Village of Loving	Municipality	Unmodified	0
Village of Magdalena	Municipality	Qualified	5
Village of Maxwell	Municipality	Unmodified	8
Village of Melrose	Municipality	Unmodified	1
Village of Milan	Municipality	Unmodified	9
Village of Mosquero	Municipality	Unmodified	7
Village of Pecos	Municipality	Unmodified	8
Village of Questa	Municipality	Disclaimer	15
Village of Roy	Municipality	Unmodified	5
Village of Ruidoso	Municipality	Unmodified	4
Village of San Jon	Municipality	Qualified	2
Village of San Ysidro	Municipality	Unmodified	4
Village of Santa Clara	Municipality	Unmodified	4
Village of Taos Ski Valley	Municipality	Unmodified	1
Village of Tijeras	Municipality	Unmodified	2
Village of Tularosa	Municipality	Unmodified	3
Village of Wagon Mound	Municipality	Disclaimer	17
Village of Williamsburg	Municipality	Unmodified	1
Dona Ana Mutual Domestic Water Consumers Association	Mutual Domestic Water Consumers Association	Unmodified	8
Jemez Springs Domestic Water Association	Mutual Domestic Water Consumers Association	Unmodified	3
Lower Rio Grande Public Water Works Authority	Mutual Domestic Water Consumers Association	Unmodified	0
Southside Mutual Domestic Water Association	Mutual Domestic Water Consumers Association	Unmodified	0
Upper La Plata Domestic Water Consumers and Mutual Sewage Works Cooperative	Mutual Domestic Water Consumers Association	Unmodified	0
Carlsbad Irrigation District	Other Agency	Unmodified	3
Eddy-Lea Energy Alliance, LLC	Other Agency	Unmodified	0
NM County Insurance Authority-Workers Comp	Other Agency	Unmodified	2
NM Municipal Self Insurers' Fund	Other Agency	Unmodified	0
North Central NM Economic Development District	Other Agency	Unmodified	5
PAA-KO Communities Sewer Association	Other Agency	Unmodified	0
Angel Fire Public Improvement District 2007-1	Public Improvement District	Unmodified	0

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Entity Name	Entity Type	Opinion	# of Findings
Boulders Public Improvement District	Public Improvement District	Unmodified	2
Cabezon Public Improvement District	Public Improvement District	Unmodified	0
Mesa Del Sol Public Improvement District	Public Improvement District	Unmodified	0
Montecito Estates Public Improvement District	Public Improvement District	Unmodified	2
Saltillo Public Improvement District	Public Improvement District	Unmodified	3
Ventana West Public Improvement District	Public Improvement District	Unmodified	2
Volterra Public Improvement District	Public Improvement District	Unmodified	2
Central Region Educational Cooperative #5	Regional Education Cooperative	Unmodified	5
Cooperative Educational Services	Regional Education Cooperative	Unmodified	1
High Plains Regional Education Cooperative #3	Regional Education Cooperative	Unmodified	1
Northeast Regional Education Cooperative	Regional Education Cooperative	Unmodified	3
Northwest Regional Education Cooperative #2	Regional Education Cooperative	Unmodified	9
Pecos Valley Regional Education Cooperative #8	Regional Education Cooperative	Unmodified	0
Region IX Education Cooperative #9	Regional Education Cooperative	Unmodified	6
Regional Education Cooperative VII	Regional Education Cooperative	Unmodified	6
Southwest Regional Education Cooperative #10	Regional Education Cooperative	Unmodified	0
Regional Education Cooperative #6	Regional Education Cooperative	Unmodified	1
Alamogordo Municipal Schools	School	Unmodified	3
Albuquerque Public Schools	School	Unmodified	51
Animas Public Schools	School	Unmodified	1
Artesia Public Schools	School	Unmodified	5
Aztec Municipal School District	School	Unmodified	5
Belen Consolidated School District	School	Unmodified	19
Bernalillo Public Schools	School	Unmodified	4
Bloomfield Municipal Schools	School	Unmodified	4
Capitan Municipal Schools	School	Unmodified	0
Carlsbad Municipal Schools	School	Unmodified	2
Carrizozo Municipal Schools	School	Unmodified	3
Central Consolidated School District	School	Unmodified	12
Chama Valley Independent Schools	School	Unmodified	6
Cimarron Municipal Schools	School	Unmodified	5
Clayton Municipal Schools	School	Unmodified	14
Cloudcroft Municipal Schools	School	Unmodified	9
Clovis Municipal Schools	School	Unmodified	7
Cobre Consolidated Schools	School	Unmodified	3
Corona Public Schools	School	Unmodified	0
Cuba Independent Schools	School	Unmodified	2

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Deming Public Schools	School	Unmodified	6
Des Moines Municipal Schools	School	Unmodified	5
Dexter Consolidated Schools	School	Unmodified	7
Dora Consolidated Schools	School	Unmodified	4
Dulce Independent Schools	School	Unmodified	1
Elida Municipal Schools	School	Unmodified	4
Espanola Public Schools	School	Unmodified	10
Estancia Municipal Schools	School	Unmodified	4
Eunice Public Schools	School	Unmodified	1
Farmington Municipal Schools	School	Unmodified	0
Floyd Municipal Schools	School	Unmodified	3
Fort Sumner Municipal Schools	School	Unmodified	8
Gadsden Independent Schools	School	Unmodified	5
Gallup-McKinley County Schools	School	Unmodified	10
Grady Municipal Schools	School	Unmodified	0
Grants/Cibola County Schools	School	Unmodified	8
Hagerman Municipal Schools	School	Unmodified	1
Hatch Valley Public Schools	School	Unmodified	6
Hobbs Municipal Schools	School	Unmodified	9
Hondo Valley Public Schools	School	Unmodified	1
House Municipal Schools	School	Unmodified	0
Jal Public Schools	School	Unmodified	15
Jemez Mountain School District	School	Unmodified	14
Jemez Valley Public Schools	School	Unmodified	14
Lake Arthur Municipal Schools	School	Qualified	10
Las Cruces Public Schools	School	Unmodified	13
Las Vegas City Schools	School	Unmodified	10
Logan Municipal Schools	School	Unmodified	1
Lordsburg Municipal Schools	School	Unmodified	3
Los Alamos Public Schools	School	Unmodified	10
Los Lunas Schools	School	Unmodified	1
Loving Municipal Schools	School	Unmodified	6
Lovington Municipal Schools	School	Unmodified	6
Magdalena Municipal Schools	School	Unmodified	8
Maxwell Municipal Schools	School	Unmodified	3
Melrose Municipal Schools	School	Unmodified	0
Mesa Vista Consolidated Schools	School	Unmodified	3
Mora Independent Schools	School	Unmodified	12
Moriarty-Edgewood School District	School	Unmodified	1
Mosquero Municipal Schools	School	Unmodified	1
Mountainair Public Schools	School	Unmodified	0
New Mexico Military Institute	School	Unmodified	0

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New Mexico School for the Blind & Visually Impaired	School	Unmodified	1
New Mexico School for the Deaf	School	Unmodified	1
Pecos Independent Schools	School	Unmodified	1
Penasco Independent School District	School	Unmodified	9
Pojoaque Valley Schools	School	Unmodified	2
Portales Municipal Schools	School	Unmodified	9
Quemado Independent School District #2	School	Unmodified	0
Questa Independent Schools	School	Unmodified	4
Raton Public Schools	School	Unmodified	2
Reserve Independent Schools	School	Unmodified	1
Rio Rancho Schools	School	Unmodified	6
Roswell Independent School District	School	Unmodified	4
Roy Municipal Schools	School	Disclaimer	7
Ruidoso Municipal Schools	School	Unmodified	7
San Jon Municipal Schools	School	Unmodified	0
Santa Fe Public Schools	School	Unmodified	33
Santa Rosa Consolidated Schools	School	Unmodified	4
Silver Consolidated Schools	School	Unmodified	6
Socorro Consolidated Schools	School	Unmodified	9
Springer Municipal Schools	School	Unmodified	6
Taos Municipal Schools	School	Unmodified	60
Tatum Municipal Schools	School	Unmodified	5
Texico Municipal Schools	School	Unmodified	0
Truth or Consequences Municipal Schools	School	Unmodified	4
Tucumcari Public Schools	School	Unmodified	16
Tularosa Municipal Schools	School	Unmodified	2
Vaughn Municipal Schools	School	Unmodified	3
Wagon Mound Schools	School	Unmodified	6
West Las Vegas Schools	School	Unmodified	10
Zuni Public Schools	School	Unmodified	19
Carlsbad Soil & Water Conservation District	Soil and Water Conservation District	Unmodified	0
Chaves Soil & Water Conservation District	Soil and Water Conservation District	Unmodified	0
Claunch-Pinto Soil & Water Conservation District	Soil and Water Conservation District	Unmodified	0
Edgewood Soil & Water Conservation District	Soil and Water Conservation District	Unmodified	3
San Juan Soil & Water Conservation District	Soil and Water Conservation District	Unmodified	0
Taos Soil & Water Conservation District	Soil and Water Conservation District	Unmodified	0
Tierra Y Montes Soil & Water Conservation District	Soil and Water Conservation District	Unmodified	1

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Upper Hondo Soil & Water Conservation District	Soil and Water Conservation District	Unmodified	0
Ute Creek Soil & Water Conservation District	Soil and Water Conservation District	Unmodified	3
Western Mora Soil & Water Conservation District	Soil and Water Conservation District	Unmodified	1
Albuquerque Metropolitan Arroyo Flood Control Authority	Special District	Unmodified	1
Alto Lakes Water and Sanitation District	Special District	Unmodified	2
Animal Service Center of the Mesilla Valley	Special District	Unmodified	0
Anthony Water and Sanitation District	Special District	Unmodified	1
Bloomfield Irrigation District	Special District	Unmodified	0
Camino Real Regional Utility Authority	Special District	Unmodified	0
Eastern New Mexico Water Utility Authority	Special District	Unmodified	1
Eastern Sandoval County Arroyo Flood Control Authority	Special District	Unmodified	0
El Prado Water and Sanitation District	Special District	Unmodified	0
El Valle De Los Ranchos Water & Sanitation District	Special District	Unmodified	0
Eldorado Area Water & Sanitation District	Special District	Unmodified	0
Elephant Butte Irrigation District	Special District	Unmodified	1
Estancia Valley Solid Waste Authority	Special District	Unmodified	1
Fort Sumner Irrigation District	Special District	Unmodified	3
Greentree Solid Waste Authority	Special District	Unmodified	0
Lea County Communications Authority	Special District	Unmodified	0
Lea County Solid Waste Authority	Special District	Unmodified	0
Lea County Water Users Association	Special District	Unmodified	0
Mesilla Valley Regional Dispatch Authority	Special District	Unmodified	0
Metro Narcotics Agency	Special District	Unmodified	0
Middle Rio Grande Conservancy District	Special District	Unmodified	2
New Mexico Municipal Energy Acquisition Authority	Special District	Unmodified	0
North Central Regional Transit District	Special District	Unmodified	0
Northwest NM Regional Solid Waste Authority	Special District	Unmodified	6
Pecos Valley Artesian Conservancy District	Special District	Unmodified	0
Rio Metro Regional Transit District	Special District	Unmodified	0
Santa Fe Solid Waste Management Agency	Special District	Unmodified	0
Southern Sandoval Co. Arroyo Flood Control Authority	Special District	Unmodified	2
Southwest Solid Waste Authority	Special District	Unmodified	5
Sun Valley Sanitation District	Special District	Unmodified	0
Thoreau Water & Sanitation District	Special District	Unmodified	4
Timberon Water & Sanitation District	Special District	Unmodified	5

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Williams Acres Water & Sanitation District	Special District	Unmodified	2
Administrative Office of the Courts	State Agency	Unmodified	6
Adult Parole Board	State Agency	Unmodified	0
Aging and Long-Term Services Department	State Agency	Unmodified	12
Board of Examiners for Architects	State Agency	Unmodified	0
Board of Licensure for Professional Engineers and Professional Surveyors	State Agency	Unmodified	0
Board of Nursing	State Agency	Unmodified	0
Board of Veterinary Medicine	State Agency	Unmodified	0
Children, Youth & Families Department	State Agency	Unmodified	7
Commission for the Blind	State Agency	Unmodified	1
Commission for the Deaf & Hard of Hearing	State Agency	Unmodified	1
Commission of Public Records	State Agency	Unmodified	0
Commission on the Status of Women	State Agency	Unmodified	4
Commissioner of Public Lands	State Agency	Unmodified	0
Component Appropriation Funds (State General Fund)	State Agency	Multiple	1
Corrections Department	State Agency	Qualified	12
Crime Victims' Reparation Commission	State Agency	Unmodified	0
Cumbres & Toltec Scenic Railroad Commission	State Agency	Unmodified	8
Department of Cultural Affairs	State Agency	Unmodified	6
Department of Finance & Administration	State Agency	Unmodified	6
Department of Game & Fish	State Agency	Unmodified	1
Department of Health	State Agency	Unmodified	12
Department of Homeland Security & Emergency Management	State Agency	Unmodified	3
Department of Information Technology	State Agency	Unmodified	1
Department of Military Affairs	State Agency	Unmodified	5
Department of Public Safety	State Agency	Unmodified	2
Department of Tourism	State Agency	Unmodified	5
Department of Transportation	State Agency	Unmodified	2
Department of Veterans' Services	State Agency	Unmodified	0
Department of Workforce Solutions	State Agency	Unmodified	5
Developmental Disabilities Planning Council	State Agency	Unmodified	5
Economic Development Department	State Agency	Unmodified	3
Education Trust Board of New Mexico	State Agency	Qualified	2
Educational Retirement Board	State Agency	Unmodified	2
Energy, Minerals & Natural Resources Department	State Agency	Unmodified	2
Environment Department	State Agency	Unmodified	8
Fund 13300 (Legislature, Senate, House Kitchen Funds)	State Agency	Unmodified	0
Gaming Control Board	State Agency	Unmodified	2
General Services Department	State Agency	Qualified	6

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Higher Education Department	State Agency	Unmodified	6
Human Services Department	State Agency	Unmodified	9
Indian Affairs Department	State Agency	Unmodified	6
Judicial Standards Commission	State Agency	Unmodified	0
Juvenile Public Safety Advisory Board	State Agency	Unmodified	0
Legislative Council Service, LCS-Building, LCS-Senate, LCS- House	State Agency	Unmodified	0
Legislative Education Study Committee	State Agency	Unmodified	0
Legislative Finance Committee	State Agency	Unmodified	0
Martin Luther King, Jr. Commission (FY13)	State Agency	Unmodified	2
Military Base Planning and Support	State Agency	Unmodified	1
New Mexico Beef Council	State Agency	Unmodified	0
New Mexico Border Authority	State Agency	Unmodified	2
New Mexico Compilation Commission	State Agency	Unmodified	0
New Mexico Finance Authority	State Agency	Unmodified	0
New Mexico Hospital Equipment Loan Council	State Agency	Unmodified	0
New Mexico Intertribal Ceremonial Office	State Agency	Unmodified	1
New Mexico Livestock Board	State Agency	Unmodified	1
New Mexico Lottery Authority	State Agency	Unmodified	1
New Mexico Medical Board	State Agency	Unmodified	0
New Mexico Mortgage Finance Authority	State Agency	Unmodified	2
New Mexico Public School Facilities Authority	State Agency	Unmodified	1
New Mexico Public School Insurance Authority	State Agency	Unmodified	0
New Mexico Sentencing Commission	State Agency	Unmodified	5
New Mexico Spaceport Authority	State Agency	Unmodified	1
New Mexico State Fair Commission	State Agency	Unmodified	13
New Mexico Supreme Court	State Agency	Unmodified	0
Office of Natural Resources Trustee	State Agency	Unmodified	0
Office of the Attorney General	State Agency	Unmodified	5
Office of the Governor	State Agency	Unmodified	1
Office of the Lieutenant Governor	State Agency	Unmodified	0
Office of the Secretary of State	State Agency	Qualified	2
Office of the State Auditor	State Agency	Unmodified	0
Office of the State Engineer-Interstate Stream Commission	State Agency	Unmodified	0
Office of the State Treasurer	State Agency	Unmodified	4
Office of the Superintendent of Insurance	State Agency	Unmodified	5
Office on African American Affairs	State Agency	Unmodified	2
Public Defender Department	State Agency	Unmodified	2
Public Education Department (FY13)	State Agency	Multiple	164
Public Employee Labor Relations Board	State Agency	Unmodified	1
Public Employees Retirement Association	State Agency	Unmodified	1
Public Regulation Commission	State Agency	Unmodified	2

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Retiree Health Care Authority	State Agency	Unmodified	1
Southeastern NM Economic Dev. District	State Agency	Unmodified	1
State Investment Council	State Agency	Unmodified	1
State Personnel Board	State Agency	Unmodified	0
State Racing Commission	State Agency	Unmodified	4
Supreme Court Building Commission	State Agency	Unmodified	0
Taxation and Revenue Department	State Agency	Unmodified	9
Workers' Compensation Administration	State Agency	Unmodified	3
Mesa Del Sol TIDD District 1	Tax Increment Dev. District	Unmodified	1
Winrock Town Center TIDD 1	Tax Increment Dev. District	Unmodified	3
Eastern New Mexico Natural Gas Association, Inc.	Water & Natural Gas Association	Unmodified	3
EMW Gas Association	Water & Natural Gas Association	Unmodified	1
Eastern Area Workforce Dev. Board	Workforce Board	Unmodified	3
Northern Area Local Workforce Dev. Board	Workforce Board	Unmodified	0
Southwestern Area Workforce Dev. Board	Workforce Board	Unmodified	1
Workforce Connection of Central New Mexico	Workforce Board	Unmodified	0

