

As of 1-17-2024

**"At-Risk" List: Adverse or Disclaimed Opinions**

Type	Agency #	Agency Name	FY20 Financial Audit Opinion	FY21 Financial Audit Opinion	FY22 Financial Audit Opinion
State Agencies	924	Public Education Department	Multiple: Certain CU's Disclaimed, See Audit Report for further detail	Multiple: Certain CU's Disclaimed, See Audit Report for further detail	Multiple: Certain CU's Disclaimed, See Audit Report for further detail
Component Unit	PED	Las Montañas Charter School			Disclaimer
Component Unit	PED	La Tierra Montessori School of Arts			Disclaimer
Component Unit	PED	Las Montañas Charter School		Disclaimer	
Component Unit	PED	School of Dreams Academy & Foundation	Disclaimer		
Local Public Body	4044	Estancia Valley Solid Watse	Unmodified	Multiple: Including Disclaimer, See Audit Report for further detail	Disclaimer
Local Public Body	6020	Village of Capitan	Disclaimer		
Local Public Body	6057	City of Elephant Butte	Unmodified	Unmodified	Disclaimer
Local Public Body	6098	Village of Jemez Springs	Disclaimer	Disclaimer	
Local Public Body	6174	City of Texico	Disclaimer	Disclaimer	
Local Public Body	6184-A	Wagon Mound Housing Authority	Unmodified	Unmodified	Disclaimer
Higher Education	972	Mesalands Community College	Unmodified	Multiple: Including Disclaimer, See Audit Report for further detail	