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

OFFICE OF THE STATE AUDITOR
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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 which account for public funds. 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 is the third annual comprehensive, statewide report on audit findings, which 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 461 Fiscal Year 2016 audits within the scope of this report, 94 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 equal to that of Fiscal Year 2015, during which 30 percent of audited entities had no findings. The total number of findings decreased by about four percent this year, as entities with findings had 1,748 total findings among them, compared to 1,819 findings in Fiscal Year 2015, a 10 percent improvement from 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 2016 were weaknesses and deficiencies related to a lack of policies, procedures, and internal controls. After that, state law compliance, expenses and expenditures, and budgetary compliance topped the list.

Thirty-seven percent of all audit findings were repeated, with over 10 percent of repeat findings originating in Fiscal Year 2009 or earlier. These results are an improvement from FY15, wherein 42 percent of all audit findings were repeated, with over 13 percent of repeat findings originating in Fiscal Year 2009 or earlier. This still reflects the need to focus on corrective action plans to ensure problem areas are promptly addressed. Although not all repeat findings mean the same exact problem occurred, generally, repeat findings are a cause for concern because they indicate the environment resulting the in the problem remains. 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 June 22, 2017, for the period spanning July 1, 2015 to June 30, 2016 (Fiscal Year 2016, or FY16). If FY16 audits were not available, then Fiscal Year 2015 (spanning July 1, 2014 to June 30, 2015) audits were utilized. Specifically, FY15 audit data was used for the following entities due to the unavailability of a completed and approved FY16 financial audit: Village of Capitan, Cibola County, Village of Cimarron, Espanola Public Schools, Village of Floyd, Department of Homeland Security and Emergency Management, Mesa del Sol Public Improvement District, Paa-Ko Community Sewer Association, Rehoboth McKinley Christian Healthcare Services, Town of Springer, Southside Mutual Domestic Water Consumers Association and Torrance County. Except for these entities, all statistics and information in this report are from FY16 audit reports. Entities that have not completed an FY15 or FY16 audit are not included in the report, and are listed in Appendix B.

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 2016 CAFR audit received a disclaimer of opinion.

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 FY16, entities that expended $750,000 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, or are required to submit only financial certifications. This report only includes the audit reports of the 461 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 (461)

<table>
<thead>
<tr>
<th>Entity Type</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Municipalities</td>
<td>95</td>
</tr>
<tr>
<td>State Agencies</td>
<td>94</td>
</tr>
<tr>
<td>Schools</td>
<td>92</td>
</tr>
<tr>
<td>Counties</td>
<td>33</td>
</tr>
<tr>
<td>Special Districts</td>
<td>31</td>
</tr>
<tr>
<td>District Court</td>
<td>15</td>
</tr>
<tr>
<td>District Attorneys</td>
<td>14</td>
</tr>
<tr>
<td>Higher Education Institutions</td>
<td>14</td>
</tr>
<tr>
<td>Public Improvement Districts</td>
<td>11</td>
</tr>
<tr>
<td>Regional Educational Cooperatives</td>
<td>10</td>
</tr>
<tr>
<td>Other Agencies</td>
<td>10</td>
</tr>
<tr>
<td>Hospitals or Special Hospital Districts</td>
<td>8</td>
</tr>
<tr>
<td>Soil &amp; Water Conservation Districts</td>
<td>7</td>
</tr>
<tr>
<td>Mutual Domestic Water Consumers Associations</td>
<td>7</td>
</tr>
<tr>
<td>Independent Housing Authorities</td>
<td>5</td>
</tr>
<tr>
<td>Councils of Government</td>
<td>5</td>
</tr>
<tr>
<td>Tax Increment Development Districts</td>
<td>4</td>
</tr>
<tr>
<td>Workforce Boards</td>
<td>4</td>
</tr>
<tr>
<td>Water &amp; Natural Gas Associations</td>
<td>2</td>
</tr>
</tbody>
</table>

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:
Deming Public Schools
Higher Education Department
Public Education Department

QUALIFIED OPINIONS:
Cibola County (FY15)  Public Schools Facilities Authority
City of Texico  Roy Municipal Schools
Cloudcroft Municipal Schools  Sierra County
Dora Consolidated Schools  Village of Cimarron (FY15)
General Services Department  Village of Questa
Harding County  Village of Reserve
Otis Mutual Domestic Water Consumers Association  Village of Wagon Mound

DISCLAIMER OF OPINIONS:
Department of Homeland Security and Emergency Management (FY15)
Northern New Mexico College
Office of Superintendent of Insurance
Town of Bernalillo
Town of Estancia
Town of Vaughn
Village of Capitan (FY15)
Village of Maxwell
### Classifications of Audit Findings

<table>
<thead>
<tr>
<th>Classification</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Material Non-compliance</strong></td>
<td>A failure to comply with laws, regulations, contracts or grant agreements that is quantitatively or qualitatively material, either individually or when aggregated with other non-compliance, to the compliance requirement as a whole, or at the individual program level.</td>
</tr>
<tr>
<td><strong>Material Weakness</strong></td>
<td>A deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the agency’s financial statements will not be prevented, or detected and corrected, on a timely basis.</td>
</tr>
<tr>
<td><strong>Significant Deficiency</strong></td>
<td>A deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.</td>
</tr>
<tr>
<td><strong>Finding that Does Not Rise to the Level of a Significant Deficiency or Other Non-Compliance</strong></td>
<td>A finding that is required by New Mexico Statutes Annotated 1978, Section 12-6-5 (any violation of law or good accounting practices found by the audit), that does not rise to the level of a significant deficiency. Other non-compliance is a failure to comply with laws, regulations, contracts, or grant agreements that may affect the financial statements as a whole, or at the individual fund or program level.</td>
</tr>
</tbody>
</table>
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 and FY15, entities had fewer findings overall in FY16 and in most classifications of findings. In particular, there are fewer findings of material non-compliance (38 in FY14, 30 in FY15), significant deficiency (719 in FY14, 630 in FY15), and findings that do not rise to the level of a significant deficiency (994 in FY14, 931 in FY15). There was, however, an increase in material weakness findings (282 in FY14, 228 in FY15).

Total Findings, By Classification (1,748)
OVERVIEW OF FINDINGS

Percentage of Audits with Findings

MOST FINDINGS
The entities with the most findings overall were as follows:

- Public Education Department 184
- Albuquerque Public Schools 52
- Northern New Mexico College 37
- Deming Public Schools 37
- Town of Estancia 34
- Office of Superintendent of Insurance 31
- Village of Cimarron (FY15) 28
- Taos Municipal Schools 26
- Santa Fe Public Schools 22
- Corrections Department 21
- City of Albuquerque 21
- Department of Homeland Security and Emergency Management (FY15) 16

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 56 state-chartered charter schools. As a free-standing agency without its charter schools, PED had 12 findings, of which three were repeated, and an unmodified opinion. The other 172 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 FY16 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 FY16 and thus are not included in this report.

CLEAN BILL OF HEALTH
A total of 136 entities had no findings. These entities are highlighted throughout this report.
Most Repeat Findings

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

- Public Education Department 49
- Taos Municipal Schools 11
- Albuquerque Public Schools District 13
- Cibola County (FY15) 13
- Central Consolidated School District 13
- Village of Cimarron (FY15) 13
- Miner’s Colfax Medical Center 11
- Village of Reserve 10
- Town of Estancia 9
- Belen Consolidated School District 9
- Santa Fe Public Schools 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: 252
- State Law Compliance: 229
- Expenditures and Expenses: 154
- Budgetary Compliance: 149
- Payroll and Related Liabilities: 129
- Cash and Investment: 123
- Grant Compliance: 113
- Financial Reporting: 102
- Capital Assets: 92
- Procurement: 88

The State Law Compliance and Expenditures and Expenses categories include an array of different issues and finding categories. The most common State Law Compliance findings are for statutes regarding public money, public education finance and the New Mexico Audit Rule. The most common Expenditures and Expenses findings are for issues with proper authorization and documentation.

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

In FY16, many entities made improvements in reducing the total number of findings they received compared to FY 14 and FY15. Some entities’ reductions in findings were quite large, and some resulted in no findings, wherein those entities received a clean bill of health for FY16. Similarly, some entities were able to improve their audit opinion, receiving an unmodified opinion in FY16, after having received a modified opinion in FY15.

**Entities that Reduced Total Number of Findings by 10 or More**

<table>
<thead>
<tr>
<th>Entity</th>
<th>FY14</th>
<th>FY15</th>
<th>FY16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Village of Reserve</td>
<td>13</td>
<td>26</td>
<td>13</td>
</tr>
<tr>
<td>Taos Municipal Schools</td>
<td>22</td>
<td>46</td>
<td>22</td>
</tr>
<tr>
<td>Public Education Department</td>
<td>174</td>
<td>184</td>
<td>164</td>
</tr>
<tr>
<td>Hidalgo County</td>
<td>4</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>Roosevelt County</td>
<td>3</td>
<td>14</td>
<td>3</td>
</tr>
</tbody>
</table>

**A New Clean Bill of Health**

*Forty-three* entities reduced their total number of findings to zero, resulting in a clean bill of health. The full list is available in Appendix C.

**ENTITIES WITH IMPROVED OPINIONS**

The entities whose audit opinion improved from modified in FY15 to unmodified in FY16 are as follows:

- Alamogordo Municipal Schools
- City of Gallup
- City of Jal
- City of Rio Communities
- City of Truth or Consequences
- Clayton Municipal Schools
- Eunice Special Hospital District
- Lordsburg Municipal Schools
- Lower Rio Grande Water Works Authority
- Miner’s Colfax Medical Center
- Renewable Energy Transmission Authority
- Rio Arriba County
- Roosevelt County
- Village of San Jon
All findings for component units are included within the data for the primary government.

Lack of Policies, Procedures and Internal Controls was the most common finding among state agencies, followed by:

- State Law Compliance
- Grant Compliance
- Budgetary Compliance
- Expenditures and Expenses
- Cash and Investment
- Payroll and Related Liabilities
- Procurement
- Financial Reporting
- Travel and Per Diem

Public Education Department (PED) had the most findings with 184 findings, followed by:

- Office of Superintendent of Insurance (31),
- Corrections Department (21),
- Department of Homeland Security and Emergency Management (19, in FY15)

PED had the most repeat findings with 49 repeat findings, followed by:

- Office of Superintendent of Insurance (9),
- Corrections Department (8), and
- Department of Health (7)

**Highlights**

Ninety-four percent of state agencies had unmodified opinions, compared to 94 percent for all entities. The State General Services Department and the Public School Facilities Authority had qualified opinions. The Higher Education Department and Public Education Department each received multiple opinions, and the Department of Homeland Security and Emergency Management (FY15) and Office of Superintendent of Insurance received disclaimers of opinion. Thirty-four 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 overrepresented with 27 percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).
Clean Bill of Health

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

State Agency Opinions

State agencies accounted for larger proportions of the more serious findings in FY16 than in FY15 and FY14. They were responsible for two material non-compliance findings, compared to six in FY15, but they had more material weakness findings with 42, compared to 32 in FY15, and 137 findings with significant deficiencies in FY16, compared to 113 in FY15.
33 COUNTIES

Cibola County (in FY15) had the most findings with 16 findings, followed by:
- Eddy County (10),
- San Miguel County (9), and
- Luna County, Mora County,
- De Baca County, Torrance County and Catron County (7 each)

Cibola County (in FY15) had the most repeat findings with 13 repeat findings, followed by:
- De Baca County (6), Harding County (5), Luna County (4), and San Miguel County (3)

Highlights

Of the 33 counties, 94 percent had unmodified opinions, compared to 94 percent for all entities. Cibola, Harding and Sierra Counties all had qualified opinions. Only fifteen percent of counties had no audit findings, whereas 30 percent of entities overall had no findings. Counties represented seven percent of audited entities, and were similarly represented with eight 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 FY16, with one finding. The Eddy-Lea Energy Alliance received an unmodified opinion for FY16 with no findings.

Lack of Policies, Procedures and Internal Controls was the most common finding among counties, followed by:
- Expenditures and Expenses
- State Law Compliance
- Budgetary Compliance
- Capital Assets
- Financial Reporting
- Travel and Per Diem
- Revenues and Receivables
- Cash and Investments
The following counties had no findings:

Los Alamos County
Chaves County**
Curry County
Dona Ana County**
Quay County

**Denotes an entity that received a clean bill of health in FY15 as well as FY16

Counties accounted for smaller proportions of the more serious findings in FY16 than in FY15 and FY14. They had the same number of findings with significant deficiencies, with 46 in FY16 and FY15. They had zero material non-compliance findings, compared to five in FY15, and markedly fewer findings of material weakness, with 22 in FY16, compared to 42 in FY15.
Of the 95 municipalities that are required to conduct full audits under the tiered system of reporting, 88 percent had unmodified opinions compared with 94 percent for all entities. Bernalillo, Capitan, Cochiti Lake, Estancia, Maxwell and Vaughn each had disclaimers of opinion. Texico, Cimarron, Columbus, Reserve, Questa and Wagon Mound had qualified opinions. Over 17 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 slightly overrepresented with 26 percent of the more serious findings (material weaknesses, material non-compliance or significant deficiencies).
Clean Bill of Health

The following municipalities had no findings:

**Sixteen municipalities** had no findings. The full list is available in Appendix C.

Comparative Number of Serious Findings

Municipalities accounted for fewer of the more serious findings in FY16 than in FY15 and FY14, overall. However, they were responsible for 11 material non-compliance findings, compared to nine in FY15, and they had 94 material weakness findings, compared to 88 in FY15. They did have fewer findings with significant deficiencies in FY16, with 124, compared to 149 in FY15.
14
HIGHER EDUCATION INSTITUTIONS

Northern NM College had the most findings with 37 findings, followed by:

- NM Institute of Mining and Technology (11),
- NM Highlands University (10), and
- University of New Mexico (10)

Northern NM College had the most repeat findings with 5 repeat findings, followed by:

- NM Highlands University (2),
- NM Institute of Mining & Technology (2), and
- Western NM University (1)

**Highlights**

Of the 14 higher education institutions, 93 percent had unmodified opinions compared with 94 percent for all entities. Northern New Mexico College received a disclaimer of opinion. Fourteen percent of higher education institutions had no audit findings, which was just lower than the 30 percent of entities overall with no findings. Higher education institutions represented three percent of audited entities but were overrepresented with six 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
- Expenditures and Expenses
- State Law Compliance
- Information Technology
- Segregation of Duties
- Cash and Investment
- Capital Assets
- Procurement
- Financial Reporting
Clean Bill of Health

The following higher education institutions had no findings:

Central NM Community College**
Clovis Community College

**Denotes an entity that received a clean bill of health in FY15 as well as FY16

Comparative Number of Serious Findings

Higher education institutions made up far greater of the more serious findings in FY16 than in FY15 and FY14. They accounted for 24 material weakness findings, compared to eight in FY15, and five material non-compliance findings, compared to none in FY15. Similarly, they had 26 findings with significant deficiencies in FY15, compared to just 12 in FY15.
All findings for component units are included within the data for the primary government. State Law Compliance was the most common finding among school districts and schools, followed by:

- Lack of Policies, Procedures and Internal Controls
- Expenditures and Expenses
- Payroll and Related Liabilities
- Budgetary Compliance
- Cash and Investment
- Procurement
- Capital Assets
- Grant Compliance
- Financial Reporting

Albuquerque Public Schools had the most findings with 52 findings, followed by:

Deming Public Schools (37), Taos Municipal Schools (26), and Santa Fe Public Schools (22)

Taos Municipal Schools had the most repeat findings with 14 repeat findings, followed by:

Albuquerque Public Schools (13), Central Consolidated Schools (13), Santa Fe Public Schools (9), and Belen Consolidated Schools (9)

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 FY16 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 FY16 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, 96 percent had unmodified opinions, in contrast to 94 percent of all entities. Cloudcroft, Dora Consolidated and Roy Municipal Schools had qualified opinions. Deming Public Schools received multiple opinions. 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 28 percent of the more serious findings.
Schools accounted for fewer significant deficiency findings in FY16, with 205, compared to 257 in FY14. However, they did have a larger proportion of the material weakness findings with 34 in FY16, up from 30 in FY14. Additionally, they accounted for less than half of the material non-compliance findings in FY16, with four compared to nine in FY15.
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-six 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 Capital Assets and Reversions as the most common finding among courts and DAs, followed by:

- Travel and Per Diem
Clean Bill of Health

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

Comparative Number of Serious Findings

Similar to in FY14 and FY15, district courts and attorneys accounted for none of the material non-compliance findings in FY16. They were similarly responsible for fewer of the material weakness findings in FY16, with zero, equivalent to FY15, and one significant deficiency finding in FY16, compared to two in FY15.
“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 FY16. This report analyzes municipalities separately on pages 17 and 18.

Of the 71 entities that received a full audit, 99 percent had unmodified opinions compared with 94 percent for all entities. The Otis MDWCA and Sewer Works Association received a qualified opinion. Fifty-six percent of LPBs had no audit findings, in contrast to 30 percent of entities overall with no findings. While LPBs represented 16 percent of audited entities, they were underrepresented with just four 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 local public bodies, followed by:

- State Law Compliance
- Budgetary Compliance
- Financial Reporting
- Payroll and Related Liabilities
- Expenses/Expenditures
- Grant Compliance
- Cash and Investments
- Procurement

North Central NM Economic Development District had the most findings with 9 findings, followed by:

Taos Soil & Water Conservation District (6), Timberon Water & Sanitation District (5), Southwest Solid Waste Authority (5), Thoreau Water & Sanitation District (5), and Otis MDWCA & Sewer Works Assoc. (5)

Timberon Water & Sanitation District and Southwest Solid Waste Authority had the most repeat findings with 4 repeat findings, followed by:

Elephant Butte Irrigation District (2) and Thoreau Water & Sanitation District (2)
Clean Bill of Health

Forty local public bodies had no findings. They are listed in Appendix C.

Comparative Number of Serious Findings

In FY16, LPBs accounted for more significant deficiency findings, with 28 in FY16, compared to 25 in FY15. However, they made up fewer material non-compliance findings, with one in FY16, compared to four in FY15. Finally, they accounted for the same number of material weakness findings as in FY15 with eight findings in FY16.
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 FY15 OR FY16 AUDITS (as of June 22, 2017)

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APPENDIX C: STATE AGENCIES WITH NO FINDINGS

Clean Bill of Health for State Agencies

Board of Examiners for Architects**
Board of Licensure for Professional Engineers and Professional Surveyors**
Board of Veterinary Medicine
Commission for the Deaf and Hard of Hearing**
Cultural Affairs Department
Gaming Control Board**
Governor's Commission on Disability**
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**
Legislature—Fund #13300
New Mexico Compilation Commission
New Mexico Livestock Board**
New Mexico Medical Board**
New Mexico Spaceport Authority
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**
Public Schools Insurance Authority
Renewable Energy Transmission Authority**
State General Fund
State Personnel Office**
State Senate
Supreme Court Law Library**
Workers’ Compensation Administration

**Denotes an entity that received a clean bill of health in FY15 as well as FY16
Clean Bill of Health for Courts and District Attorneys

Administrative Office of the 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**
6th Judicial District Court
7th Judicial District Attorney**
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, Division I**
12th Judicial District Attorney**
12th Judicial District Court
13th Judicial District Attorney **
Bernalillo County Metropolitan Court**

**Denotes an entity that received a clean bill of health in FY15 as well as FY16
APPENDIX C: LOCAL PUBLIC BODIES WITH NO FINDINGS

Clean Bill of Health for Local Public Bodies

- Alto Lakes Water and Sanitation District
- Animal Service Center of Mesilla Valley
- Anthony Water and Sanitation District**
- Bloomfield Irrigation District
- The Boulders Public Improvement District
- Cabezon Public Improvement District
- Canadian River Soil and Water Conservation District
- Carlsbad Irrigation District
- Chaves Soil and Water Conservation District
- Claunch-Pinto Soil and Water Conservation District**
- Dona Ana Mutual Domestic Water Consumers Association
- Eastern New Mexico Water Utility Authority**
- Eastern Sandoval County Arroyo Flood Control Authority**
- Eddy-Lea Energy Alliance LLC
- El Valle de Los Ranchos Water & Sanitation District**
- Greentree Solid Waste Authority**
- Jemez Springs Domestic Water Association
- Lea County Communications Authority**
- Lea County Solid Waste Authority**
- Mesa del Sol Tax Increment Development District 1
- Mesilla Valley Regional Dispatch Authority**
- Metro Narcotics Agency**
- Montecito Estates Public Improvement District**
- New Mexico Hospital Equipment Loan Council**
- New Mexico Municipal Energy Acquisition Authority**
- North Central Regional Transit District**
- Public Employees’ Deferred Compensation Plan
- Rio Metro Regional Transit District**
- Saltillo Public Improvement District**
- San Juan Soil & Water Conservation District**
- Santa Fe Solid Waste Management Agency**
- Southeastern New Mexico Economic Development District
- Southern Sandoval County Arroyo Flood Control Authority**
- Ventana West Public Improvement District**
- Village of Taos Skil Valley Tax Increment Development District
- Williams Acres Water and Sanitation District
- Winrock Town Center Tax Increment Development District 1
- Winrock Town Center Tax Increment Development District 2**

**Denotes an entity that received a clean bill of health in FY15 as well as FY16
APPENDIX C: ENTITIES WITH IMPROVED BILL OF HEALTH

Entities with Improved Bill of Health in FY16

Curry County
Los Alamos County
Quay County
6th Judicial District Court
12th Judicial District Court
13th Judicial District Court
Clovis Community College
City of Alamogordo
City of Carlsbad
City of Elephant Butte
Town of Elida
City of Portales
Town of Red River
City of Rio Communities
Village of San Jon
City of Sunland Park
Village of Taos Ski Valley
Dona Ana Mutual Domestic Water Consumers Association
Jemez Springs Mutual Domestic Water Consumers Association
Southeastern NM Economic Development District
Cabezon Public Improvement District
The Boulders Public Improvement District
Animas Schools
Capitan Municipal Schools
Cuba Independent Schools
Lake Arthur Municipal Schools
Maxwell Public Schools
New Mexico School for the Blind
Roswell Independent Schools
Ruidoso Municipal Schools
Chaves Soil and Water Conservation District
Alto Lakes Water and Sanitation District
Bloomfield Irrigation District
Carlsbad Irrigation District
Williams Acres Water and Sanitation District
Board of Veterinary Medicine
Cultural Affairs Department
Legislature Fund #13300
New MexicoCompilation Commission
New Mexico Spaceport Authority
New Mexico Public Schools Insurance Authority
State General Fund
Workers’ Compensation Administration
## APPENDIX D: INDEX OF ENTITIES

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<th>Agency Name</th>
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## APPENDIX E: INDEX OF CHARTER SCHOOLS

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