Fiscal Year 2017 "At-Risk" List

Updated: 12/12/18

Adverse or Disclaimed Opinions

Type	Agency #	Agency Name	FY17 Financial Audit Opinion	FY16 Financial Audit Opinion
State Agencies	440	Office of the Superintendent of Insurance	Disclaimer	Disclaimer
Counties	5033	Cibola County	Disclaimer	Qualified
Municipalities	6014	Town of Bernalillo	Adverse	Disclaimer
Muncipalities	6062	Town of Estancia	Disclaimer	Disclaimer
Municipalities	6120	Village of Maxwell	Disclaimer	Disclaimer
Municipalities	6130	Village of Mosquero	Disclaimer	Unmodified
Municipalities	6178	City of Tucumcari	Disclaimer	Unmodified
Higher Education	963	Northern New Mexico College	Disclaimer	Disclaimer
Higher Education	977	Luna Community College	Adverse	Unmodified