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**State of New Mexico**  
**OFFICE OF THE STATE AUDITOR**

February 7, 2019

This Office of the State Auditor is posting this list of audit reports that have been released publicly as of February 7, 2019. The list is in order based on date released from December 17, 2018 through February 7, 2019. For further details, reports will be updated bi-weekly and are available on our website at <http://www.osanm.org>.

Agency #	Agency Name	FYE	Audit Type	Opinion Rec'd	# Findings
2088	Union County General Hospital	FY18	Financial Audit	Unmodified	2
232	Second Judicial District Court	FY18	Financial Audit	Unmodified	0
446	New Mexico Medical Board	FY18	Financial Audit	Unmodified	0
5032	Valencia County	FY18	Financial Audit	Unmodified	6
7046	Lake Arthur Municipal Schools	FY18	Financial Audit	Unmodified	4
7059	Mora Independent Schools	FY18	Financial Audit	Unmodified	10
8021	Hagerman-Dexter Soil & Water Conservation District	FY18	AUP	No Opinion	1
969	University of New Mexico	FY18	Financial Audit	Unmodified	4
969-G	Medical Group, Inc. (A Component Unit of UNM)	FY18	Financial Audit	Unmodified	2
969-K	University of New Mexico Hospital	FY18	Financial Audit	Unmodified	3
969-N	UNM Behavioral Health Operations (A Component Unit of UNM)	FY18	Financial Audit	Unmodified	2
969-O	UNM Sandoval Regional Medical Center, Inc. (A Component Unit of UNM)	FY18	Financial Audit	Unmodified	2
117	Legislative Education Study Committee	FY18	Financial Audit	Unmodified	0
231	First Judicial District Court	FY18	Financial Audit	Unmodified	0
243	Thirteenth Judicial District Court	FY18	Financial Audit	Unmodified	5
264	Administrative Office of the District Attorneys	FY18	Financial Audit	Unmodified	0
280	Public Defender Department	FY18	Financial Audit	Unmodified	0
343	Retiree Health Care Authority	FY18	Financial Audit	Unmodified	1
4003	Albuquerque Metropolitan Arroyo Flood Control Authority	FY18	Financial Audit	Unmodified	0
420	Regulation and Licensing Department	FY18	Financial Audit	Unmodified	1
6006-A	Artesia Housing Authority	FY18	Financial Audit	Unmodified	2
6068	City of Farmington	FY18	Financial Audit	Unmodified	2
7082	Tatum Municipal Schools	FY18	Financial Audit	Unmodified	6
8025	Lea Soil & Water Conservation District	FY18	AUP	No Opinion	0
953	New Mexico State University	FY18	Financial Audit	Unmodified	5
953-A	New Mexico State University Foundation (A component unit of NM State University)	FY18	Financial Audit	Unmodified	0
953-B	Arrowhead Center, Inc. (A component unit of NM State University)	FY18	Financial Audit	Unmodified	1
5003	Chaves County	FY18	Financial Audit	Unmodified	0
7088	Wagon Mound Schools	FY18	Financial Audit	Unmodified	9

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Agency #	Agency Name	FYE	Audit Type	Opinion Rec'd	# Findings
959-A	New Mexico Tech Research Foundation	FY18	Financial Audit	Unmodified	0
959-B	The New Mexico Tech University Research Park Corporation	FY18	Financial Audit	Unmodified	0
959-C	New Mexico Tech Employee Benefit Trust	FY18	Financial Audit	Unmodified	0
4062	Mesilla Valley Regional Dispatch Authority	FY18	Financial Audit	Unmodified	0
4064	Metro Narcotics Agency	FY18	Financial Audit	Unmodified	0
6036	Village of Cloudcroft	FY18	Financial Audit	Unmodified	3
6102-D	South Central Solid Waste Authority	FY18	Financial Audit	Unmodified	2
6147	City of Rio Rancho	FY18	Financial Audit	Unmodified	2
7031	Farmington Municipal Schools	FY18	Financial Audit	Unmodified	7
7032	Floyd Municipal Schools	FY18	Financial Audit	Unmodified	2
352	Educational Retirement Board	FY18	Financial Audit	Unmodified	0
366	Public Employees' Retirement Association	FY18	Financial Audit	Unmodified	0
366-A	Public Employees' Retirement Association Deferred Compensation Plan	FY18	Financial Audit	Unmodified	0
4065	Animal Service Center of the Mesilla Valley	FY18	Financial Audit	Unmodified	1
4096	Southern Sandoval Co. Arroyo Flood Control Authority	FY18	Financial Audit	Unmodified	0
5015	Los Alamos County	FY18	Financial Audit	Unmodified	2
6004-B	Albuquerque Bernalillo County Water Utility	FY18	Financial Audit	Unmodified	3
6102	City of Las Cruces	FY18	Financial Audit	Unmodified	12
765	Juvenile Public Safety Advisory Board	FY18	Financial Audit	Unmodified	1
962	Western New Mexico University	FY18	Financial Audit	Unmodified	4
962-A	Western New Mexico University Foundation	FY18	Financial Audit	Unmodified	1
966	Central New Mexico Community College	FY18	Financial Audit	Unmodified	1
966-A	Central NM Community College Foundation	FY18	Financial Audit	Unmodified	1
966-B	Central NM Community College Ingenuity, Inc.	FY18	Financial Audit	Unmodified	0
10003	Saltillo Public Improvement District	FY18	Financial Audit	Unmodified	0
10006	The Trails Public Improvement District	FY18	Financial Audit	Unmodified	0
10010	Volterra Public Improvement District	FY18	Financial Audit	Unmodified	0
10011	Boulders Public Improvement District	FY18	Financial Audit	Unmodified	0
5026	Santa Fe County	FY18	Financial Audit	Unmodified	9
7040	Hobbs Municipal Schools	FY18	Financial Audit	Unmodified	3
601	Commission on the Status of Women	FY18	Financial Audit	Unmodified	1
606	Commission for the Blind	FY18	Financial Audit	Unmodified	2
10012	Lower Petroglyphs Public Improvement District	FY18	Financial Audit	Unmodified	0
255	Fifth Judicial District Attorney	FY18	Financial Audit	Unmodified	2
337	State Investment Council	FY18	Financial Audit	Unmodified	0
379	Public Employee Labor Relations Board	FY18	Financial Audit	Unmodified	3
4026	North Central Regional Transit District	FY18	Financial Audit	Unmodified	6
419	NM Economic Development Department	FY18	Financial Audit	Unmodified	0
7014	Cimarron Municipal Schools	FY18	Financial Audit	Unmodified	9
7017	Clovis Municipal Schools	FY18	Financial Audit	Unmodified	2
7080	Springer Municipal Schools	FY18	Financial Audit	Unmodified	11
8042	Tierra Y Montes Soil & Water Conservation District	FY18	Financial Audit	Unmodified	2
9004	Eastern Regional Housing Authority	FY18	Financial Audit	Unmodified	1
959	New Mexico Institute of Mining & Technology	FY18	Financial Audit	Unmodified	1
961-A	New Mexico Military Institute Foundation	FY18	Financial Audit	Unmodified	0
980	Clovis Community College	FY18	Financial Audit	Unmodified	4
233	Third Judicial District Court	FY18	Financial Audit	Unmodified	1
235	Fifth Judicial District Court	FY18	Financial Audit	Unmodified	0

Agency #	Agency Name	FYE	Audit Type	Opinion Rec'd	# Findings
253	Third Judicial District Attorney	FY18	Financial Audit	Unmodified	0
263	Thirteenth Judicial District Attorney	FY18	Financial Audit	Unmodified	0
341	Department of Finance & Administration	FY18	Financial Audit	Unmodified	3
394	Office of the State Treasurer	FY18	Financial Audit	Unmodified	1
418	New Mexico Tourism Department	FY18	Financial Audit	Unmodified	0
491	Military Base Planning and Support	FY18	Financial Audit	Unmodified	0
5025	County of Sandoval	FY18	Financial Audit	Unmodified	2
516	Department of Game and Fish	FY18	Financial Audit	Unmodified	2
539	Commissioner of Public Lands	FY18	Financial Audit	Unmodified	0
6076-A	Gallup Housing Authority	FY18	Financial Audit	Unmodified	0
645	Governor's Commission on Disability	FY18	Financial Audit	Unmodified	0
705	Department of Military Affairs	FY18	Financial Audit	Unmodified	2
8029	Northeastern Soil & Water Conservation District	FY18	AUP	No Opinion	2
308	Office of the State Auditor	FY18	Financial Audit	Unmodified	0
417	NM Border Authority	FY18	Financial Audit	Unmodified	0
521	Energy, Minerals & Natural Resources Department	FY18	Financial Audit	Unmodified	2
538	NM Intertribal Ceremonial Office	FY18	Financial Audit	Unmodified	1
6004-A	Albuquerque Housing Authority	FY18	Financial Audit	Unmodified	3
609	Indian Affairs Department	FY18	Financial Audit	Unmodified	0
7019	Corona Public Schools	FY18	Financial Audit	Unmodified	0
8009	Chaves Soil & Water Conservation District	FY18	Financial Audit	Unmodified	3
965	NM School for the Blind & Visually Impaired	FY18	Financial Audit	Unmodified	0
241	Eleventh Judicial District Court	FY18	Financial Audit	Unmodified	0
244	Bernalillo County Metropolitan Court	FY18	Financial Audit	Unmodified	0
259	Ninth Judicial District Attorney	FY18	Financial Audit	Unmodified	1
262	Twelfth Judicial District Attorney	FY18	Financial Audit	Unmodified	1
378	State Personnel Board	FY18	Financial Audit	Unmodified	0
385	New Mexico Finance Authority	FY18	Financial Audit	Unmodified	0
452	NM Hospital Equipment Loan Council	FY18	Financial Audit	Unmodified	0
547	Cumbres & Toltec Scenic Railroad Commission	FY18	Financial Audit	Unmodified	7
550	Office of the State Engineer-Interstate Stream Commission	FY18	Financial Audit	Unmodified	2
630	Human Services Department	FY18	Financial Audit	Unmodified	6
647	Developmental Disabilities Planning Council	FY18	Financial Audit	Unmodified	6
662	Miners' Colfax Medical Center	FY18	Financial Audit	Unmodified	0
665	Department of Health	FY18	Financial Audit	Unmodified	8
949	Education Trust Board of New Mexico	FY18	Financial Audit	Unmodified	0
955	Eastern New Mexico University	FY18	Financial Audit	Unmodified	4
955-A	Eastern NM University Foundation (A component unit of Eastern NM University)	FY18	Financial Audit	Unmodified	0
208	New Mexico Compilation Commission	FY18	Financial Audit	Unmodified	0
216-C	Court of Appeals	FY18	Financial Audit	Unmodified	2
216-D	Supreme Court Law Library	FY18	Financial Audit	Unmodified	1
218	Admin Office of the Courts, Supreme Court, Supreme Court Bldg Commission, Law Library, Compilation Commission & Court of Appeals	FY18	Financial Audit	Unmodified	10
219	Supreme Court Building Commission	FY18	Financial Audit	Unmodified	4
257	Seventh Judicial District Attorney	FY18	Financial Audit	Unmodified	0
430	Public Regulation Commission	FY18	Financial Audit	Unmodified	6
505	Department of Cultural Affairs	FY18	Financial Audit	Unmodified	0

Agency #	Agency Name	FYE	Audit Type	Opinion Rec'd	# Findings
603	Office of African American Affairs	FY18	Financial Audit	Unmodified	1
6112	Village of Los Ranchos de Albuquerque	FY18	Financial Audit	Unmodified	0
624	Aging and Long-Term Services Department	FY18	Financial Audit	Unmodified	8
631	NM Department of Workforce Solutions	FY18	Financial Audit	Unmodified	3
668	Office of Natural Resources Trustee	FY18	Financial Audit	Unmodified	0
814	New Mexico Mortgage Finance Authority	FY18	Financial Audit	Unmodified	0
961	New Mexico Military Institute	FY18	Financial Audit	Unmodified	0
216	New Mexico Supreme Court	FY18	Financial Audit	Unmodified	6
350	General Services Department	FY18	Financial Audit	Multiple	2
361	Department of Information Technology	FY18	Financial Audit	Unmodified	1
370	Office of the Secretary of State	FY18	Financial Audit	Unmodified	1
460	New Mexico State Fair	FY18	Financial Audit	Unmodified	2
5019	Otero County	FY18	Financial Audit	Unmodified	1
6004	City of Albuquerque	FY18	Financial Audit	Unmodified	7
604	Commission for the Deaf & Hard of Hearing	FY18	Financial Audit	Unmodified	0
690	Children, Youth & Families Department	FY18	Financial Audit	Unmodified	8
7001	Alamogordo Municipal Schools	FY18	Financial Audit	Unmodified	17
7006	Belen Consolidated Schools	FY18	Financial Audit	Unmodified	11
7034	Gadsden Independent School District No. 16	FY18	Financial Audit	Unmodified	2
7053	Los Lunas Schools	FY18	Financial Audit	Unmodified	2
770	Corrections Department	FY18	Financial Audit	Unmodified	4
780	Crime Victims Reparation Commission	FY18	Financial Audit	Unmodified	0
239	Ninth Judicial District Court	FY18	Financial Audit	Unmodified	1
258	Eighth Judicial District Attorney	FY18	Financial Audit	Unmodified	0
495	New Mexico Spaceport Authority	FY18	Financial Audit	Unmodified	0
508	New Mexico Livestock Board	FY18	Financial Audit	Unmodified	1
7015	Clayton Municipal Schools	FY18	Financial Audit	Unmodified	9
795	Department of Homeland Security and Emergency Management	FY18	Financial Audit	Multiple	11
<b>*306</b>	<b>State General Fund</b>	FY18	Financial Audit	Unmodified	0
369	Commission of Public Records - State Records Center and Archives	FY18	Financial Audit	Unmodified	0
10000	Cabazon Public Improvement District	FY18	Financial Audit	Unmodified	0
10004	Mariposa East Public Improvement District	FY18	Financial Audit	Unmodified	1
10009	Mesa Del Sol Public Improvement District	FY18	Financial Audit	Unmodified	0
11000	Mesa Del Sol TIDD District 1	FY18	Financial Audit	Unmodified	0
11006	Winrock Town Center TIDD District 1	FY18	Financial Audit	Unmodified	0
11007	Winrock Town Center TIDD 2	FY18	Financial Audit	Unmodified	0
11008	Mesa Del Sol TIDD 2-5	FY18	Financial Audit	Unmodified	0
342	NM Public School Insurance Authority	FY18	Financial Audit	Unmodified	0
469	State Racing Commission	FY18	Financial Audit	Unmodified	0
6172	Town of Tatum	FY18	Financial Audit	Unmodified	3
7079	Socorro Consolidated Schools	FY18	Financial Audit	Unmodified	7
963	Northern New Mexico College	FY18	Financial Audit	Multiple	18
975-A	GROW Santa Fe Community College Foundation	FY18	Financial Audit	Unmodified	0
13115	La Mesilla Community Ditch	FY18	AUP	No Opinion	3
3282	Ojo Caliente Mutual Domestic Water Consumers Association	FY18	AUP	No Opinion	3
333	Taxation & Revenue Department	FY18	Financial Audit	Unmodified	17
5029	Taos County	FY18	Financial Audit	Unmodified	1
6020	Village of Capitan	FY18	Financial Audit	Unmodified	2
7003	Animas Public Schools	FY18	Financial Audit	Unmodified	0

Agency #	Agency Name	FYE	Audit Type	Opinion Rec'd	# Findings
7052	Los Alamos Public Schools	FY18	Financial Audit	Unmodified	2
7055	Lovington Municipal Schools	FY18	Financial Audit	Unmodified	3
7063	Mesa Vista Consolidated Schools	FY18	Financial Audit	Unmodified	13
7067	Portales Municipal Schools	FY18	Financial Audit	Unmodified	0
957-B	Highlands University Foundation	FY18	Financial Audit	Unmodified	0
977	Luna Community College	FY18	Financial Audit	Unmodified	3
3161	El Valle Water Alliance	FY18	AUP	No Opinion	0
6160-B	Buckman Direct Diversion Project	FY18	Financial Audit	Unmodified	1
670	Department of Veterans' Services	FY18	Financial Audit	Unmodified	4
7002-AA	Mountain Mahogany Community Academy	FY18	Financial Audit	Unmodified	2
7002-E	East Mountain High School	FY18	Financial Audit	Unmodified	3
7002-J	Mark Armijo Academy (formerly Nuestros Valores)	FY18	Financial Audit	Unmodified	3
7002-LL	Albuquerque Public Schools Foundation	FY18	Financial Audit	Unmodified	0
7002-MM	Alice King Community School	FY18	Financial Audit	Unmodified	4
7002-NN	Albuquerque Talent Development Academy	FY18	Financial Audit	Unmodified	2
7002-OO	El Camino Real Academy	FY18	Financial Audit	Unmodified	1
7002-P	Montessori of the Rio Grande	FY18	Financial Audit	Unmodified	1
975	Santa Fe Community College	FY18	Financial Audit	Unmodified	0
4015	Bloomfield Irrigation District	FY18	Financial Audit	Unmodified	1
4039	Vermejo Conservancy District	FY18	AUP	No Opinion	0
7020	Cuba Independent Schools	FY18	Financial Audit	Unmodified	0
7074	Ruidoso Municipal Schools	FY18	Financial Audit	Unmodified	2
8007	Ciudad Soil & Water Conservation District	FY18	AUP	No Opinion	0
8033	Roosevelt Soil & Water Conservation District	FY18	AUP	No Opinion	2
3007	Agua Sana Mutual Domestic Water Consumers Association	FY17	AUP	No Opinion	4
10005	Ventana West Public Improvement District	FY18	Financial Audit	Unmodified	0
3118	Desert Aire MDW & SWA	FY18	AUP	No Opinion	1
4013	Eldorado Area Water & Sanitation District	FY18	Financial Audit	Unmodified	0
4099	Santa Fe Solid Waste Management Agency	FY18	Financial Audit	Unmodified	0
6116	City of Lovington	FY18	Financial Audit	Unmodified	6
6160	City of Santa Fe	FY18	Financial Audit	Unmodified	10
6189	N.M. Municipal Self Insurers' Fund	FY18	Financial Audit	Unmodified	0
7022	Des Moines Municipal Schools	FY18	Financial Audit	Unmodified	1
957-A	Highlands Stable Isotopes Corporation (A Component unit of NM Highlands University)	FY18	Financial Audit	Unmodified	0
8005	Carrizozo Soil & Water Conservation District	FY18	AUP	No Opinion	0
<b>*234</b>	<b>Fourth Judicial District Court</b>	FY18	Financial Audit	Unmodified	1
<b>*4104</b>	<b>Eddy-Lea Energy Alliance, LLC</b>	FY18	Financial Audit	Unmodified	0
<b>*305</b>	<b>Office of the Attorney General</b>	FY18	Financial Audit	Unmodified	0
<b>*966-B</b>	<b>Central NM Community College Ingenuity, Inc.</b>	FY18	Financial Audit	Unmodified	0
<b>*6034</b>	<b>Town of Clayton</b>	FY17	Financial Audit	Unmodified	4
<b>*262</b>	<b>Twelfth Judicial District Attorney</b>	FY18	Financial Audit	Unmodified	1
<b>*963</b>	<b>Northern New Mexico College</b>	FY18	Financial Audit	Multiple	18
<b>*341</b>	<b>DFA</b>	FY18	Financial Audit	Unmodified	3
<b>*258</b>	<b>Eighth Judicial District Attorney</b>	FY18	Financial Audit	Unmodified	0
<b>*760</b>	<b>Adult Parole Board</b>	FY18	Financial Audit	Unmodified	1
<b>*955</b>	<b>Eastern NM University</b>	FY18	Financial Audit	Unmodified	4
<b>*980</b>	<b>Clovis Community College</b>	FY18	Financial Audit	Unmodified	4
13006	Acequia de Santa Cruz	FY11	AUP	No Opinion	3
13006	Acequia de Santa Cruz	FY16	AUP	No Opinion	4

**\*Changes/Updates to Previously Released Reports**

If you have any questions, please feel free to contact Bernadet R. Martinez at [Bernadet.Martinez@osa.state.nm.us](mailto:Bernadet.Martinez@osa.state.nm.us) or 505-476-3838.