July 16, 2019

The Honorable Brian S. Colón, Esq.
NM State Auditor
2540 Camino Edward Ortiz, Suite A
Santa Fe, NM 87507

Re: GAO FY2018 Findings Report

Dear Auditor Colón,

On behalf of the Government Accountability Office (GAO), I am pleased to present the GAO FY2018 Findings Report. The objective of the report is to serve as a source of information and an instrument of transparency concerning the audit findings of statewide agencies, subject to the Audit Act, for FY2018.

The report is an amalgamation of data gathered from the FY2018 annual financial audits of New Mexico’s agencies subject to the Audit Act. The report is compiled specifically to illustrate the financial health of agencies based on the audit opinions and audit findings reported.

This report provides Office of the State Auditor (OSA) stakeholders with a snapshot of the financial health of New Mexico’s government. The prime objective of the GAO in producing this report is to provide an accessible and decipherable mechanism to support more effective and efficient decision making concerning matters involving taxpayer dollars.

Sincerely,

Stephanie W. Telles, MBA, CFE
Director, Government Accountability Office
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Summary</td>
<td>4</td>
</tr>
<tr>
<td>FY2018 Audit Overview</td>
<td>5</td>
</tr>
<tr>
<td>Audit Snapshot</td>
<td>5</td>
</tr>
<tr>
<td>Audit Opinions</td>
<td>6</td>
</tr>
<tr>
<td>Audit Findings</td>
<td>7</td>
</tr>
<tr>
<td>Most Common Findings</td>
<td>10</td>
</tr>
<tr>
<td>FY2018 Agency Overview</td>
<td>11</td>
</tr>
<tr>
<td>Appendices</td>
<td>12</td>
</tr>
<tr>
<td>Appendix A: Definitions</td>
<td>12</td>
</tr>
<tr>
<td>Appendix B: Agencies with Unmodified Opinions</td>
<td>15</td>
</tr>
<tr>
<td>Appendix C: Agencies with a <em>Clean Bill of Health</em></td>
<td>30</td>
</tr>
<tr>
<td>Appendix D: At Risk List – Late Reports</td>
<td>35</td>
</tr>
<tr>
<td>Source Data Spreadsheet</td>
<td>Attachment</td>
</tr>
</tbody>
</table>
**Purpose**

Auditing state agencies, subject to the Audit Act, includes but is not limited to, a risk-based activity with a focus on financial statement review and other related assertions performed to mitigate organization and financial risk. It is done to obtain support regarding the accuracy of amounts and disclosures in the financial statements. As a constitutionally established executive office, the Office of the State Auditor (OSA) has financial oversight responsibility for all units of state and local government and is statutorily charged with ensuring the financial affairs and transactions of every agency be thoroughly examined and audited, in whole or in part, annually. The intent of this report is to provide high-level data and statistical evidence on the outcomes of the audits performed for FY2018 in accordance with the vision and purpose of the OSA and the Government Accountability Office (GAO) to bring accountability, transparency, and excellence to state government.

**Methodology and Scope**

The material used to compile this report was derived from primary source data, specifically the outcomes from the most current audit reports of New Mexico state and local governmental agencies available as of June 7, 2019 for Fiscal Year 2018. The scope of this report is focused on the state and local agencies that received full financial audits. The figures presented within this report are not inclusive of reports from special audits, AUPs or financial certifications from local public bodies under the tiered-system of reporting, or the New Mexico Comprehensive Annual Financial Report (CAFR). The source document for data gathered is available as Appendix B found at the end of this report.

**FY2018 Results**

In total, for FY2018, this report evaluated 514 complete and released audit reports. Notably, 96 percent of agencies audited received unmodified opinions, meaning test work indicated financial statements and disclosures were presented fairly in all material matters. Furthermore, 35 percent of audits received no findings, otherwise known as a clean audit. Further aggregation of report findings resulted in the beneficial presentation of “top-ten findings” by category statewide. This particular overview is helpful for agency management and oversight agencies to more effectively identify pain-points and better implement internal control processes. The information detailed in this report delves further into category specific data concerning agency opinions and findings. Definitions to assist in discerning the data presented in the report can be found in Appendix A.

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1 A spreadsheet containing the source data used to compile this report is available for review and analysis on the OSA website in the Government Accountability Office page. www.saonm.org/government_accountability_office
2 As of June 5, 2019 - 11 agencies requiring full financial audits remain on the at risk list due to late report submission and the data from those agencies are not included in this analysis, agencies on this list can be found in Appendix D.
Information compiled within this report is based exclusively on the 514 agencies that received full financial audits for FY2018; the majority of which were conducted by Independent Public Accountants (IPAs) under the direct oversight authority of the OSA. The chart in Figure 1 details the count of agencies who received a full financial audit for FY2018 categorized by agency type.

**Figure 1 – FY2018 Governmental agency audit snapshot**

<table>
<thead>
<tr>
<th>Agency Type</th>
<th>Count</th>
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<tr>
<td>State Agencies</td>
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<td>Schools</td>
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<td>Municipalities</td>
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<td>83</td>
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<td>Higher Education Institutions</td>
<td>43</td>
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<td>Counties</td>
<td>33</td>
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<tr>
<td>District Attorneys and Courts</td>
<td>29</td>
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<tr>
<td>Housing Authority</td>
<td>20</td>
</tr>
<tr>
<td>Hospitals or Special Hospital Districts</td>
<td>11</td>
</tr>
<tr>
<td>Regional Educational Cooperatives</td>
<td>10</td>
</tr>
</tbody>
</table>

IPAs conduct the majority of audits under the oversight of the OSA due to finite resources. The OSA maintains its regulatory role to ensure the work performed by the IPA is done according to professional standards. The OSA reviews reports issued by IPAs for quality prior to release. Opinions and findings expressed by the IPA are based on its professional judgement and are not deemed correct or incorrect by the OSA.

In accordance with professional standards, and as required by the Audit Act, auditors will issue an opinion of an audited agency following a full review of the agency’s financial statements. The concluding opinion issued by an auditor is determined following test work of an agency’s financial statements. The issuance of an unmodified opinion suggests the financial statements materially represent the financial condition of the agency in accordance with applicable financial reporting framework whereas the issuance of a modified opinion suggests the financial statements were not prepared or presented fairly in all material aspects and typically reflected as a qualified opinion, an adverse opinion, and/or a disclaimer of opinion. Auditors may also express multiple opinions, meaning different opinions on varied aspects of the financial statements exist.

**Strong Financial Health**

Statistically, New Mexico audited agencies’ financial reporting health is strong; as detailed in Figure 2. 96 percent of agencies in the scope of this report received unmodified opinions, suggestive of conformity in maintaining financial statements free from material error and may be relied upon. Further details on multiple and modified opinions issued can be found in Table 1. FY2018 agencies with unmodified opinions issued can be found in Appendix B.

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5 Modified opinions as described may suggest misstatements are material, but not pervasive; are both material and pervasive; or financial information provided is insufficient and therefore an opinion cannot be appropriately rendered, respectively.
Concurrent with an opinion an audit report may hold *findings*, indicating evidence of nonconformity with audit criteria. In some instances, an agency receiving an *unmodified opinion* may also receive an evaluation that delivers *no findings*. This is the best case scenario for an agency signifying a *clean bill of health*. A *clean bill of health* suggests the agency presented its financial statements fairly and it accurately characterizes the financial condition of the agency while contemporaneously indicating no identifiable deficiencies or issues were noted. Figure 3 illustrates agencies with a *clean bill of health* for FY2018; a full list of agencies with a *clean bill of health* can be found in Appendix C.

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_Audit Findings_

6 Agencies with *multiple opinions* are captured in the *modified* total in Figure 2
Further analysis of FY2018 audits include finding classifications. These classifications reveal specifics related to instances of control deficiencies, nonconformity, or other opportunities for improvement and are classified in such a manner that illustrate the magnitude and likelihood of potential risk for the agency. The five finding classifications observed in FY2018, from most severe to least severe, consist of: material non-compliance, material weakness, significant deficiency, other non-compliance, and finding that does not rise to the level of a significant deficiency.\(^7\)

**Finding Recommendations**

Agency management should pay close attention to the findings, issued along with the auditor recommendation on how to properly address such findings, so as to effectively plan for corrective action in an effort to resolve matters of nonconformity. Figure 4, on the following page, illustrates total FY2018 findings by classification.

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\(^7\) Detailed definitions of the finding classifications are found in Appendix A
FY2018 Audit Overview

Figure 4 – Total FY2018 findings by classification

Fiscal Year 2018 Total Findings by Classification

- Material Noncompliance: 1% - 23
- Material Weakness: 17% - 261
- Significant Deficiency: 31% - 486
- Finding That Does Not Rise to the Level of Significant Deficiency/Other Noncompliance: 51% - 794

Total Findings: 1,564

Finding that does not rise to the level of significant deficiency (192) and other noncompliance (602) volumes combined in figure 4 chart.
Findings issued as a result of an audit are not meant to serve as a means for ridicule or an attempt to discredit an agency, rather the purpose is to review past events with a vision toward improvement. Findings are often the most accessible tool an agency has to address and advocate for changes to policies, procedures, or organizational structures so as to make the operation of an agency more effective, efficient, equitable, transparent, and as accountable as possible. Figure 5 illustrates the top ten findings, holistically, of all FY2018 audits statewide. Definitions of findings categories developed by the OSA are detailed in Appendix A.

*Figure 5 – FY2018 Top ten findings by category*\(^9\)

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\(^9\) Top ten findings are listed in categories developed by the OSA for this report and account solely for findings originating in FY2018 and do not include repeat findings from prior years.
### Agency Highlights

#### FY2018 Agency Overview

<table>
<thead>
<tr>
<th>Agency Type</th>
<th>Audit Count</th>
<th>Unmodified Opinion</th>
<th>Modified Opinion</th>
<th>No Findings</th>
<th># of Findings Count</th>
</tr>
</thead>
<tbody>
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<td>95</td>
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<td>Counties</td>
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<tr>
<td>Municipalities</td>
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<td>357</td>
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<td>Higher Ed. Institutions</td>
<td>43</td>
<td>42</td>
<td>1</td>
<td>21</td>
<td>59</td>
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<tr>
<td>School Districts &amp; Schools</td>
<td>97</td>
<td>94</td>
<td>3</td>
<td>9</td>
<td>562</td>
</tr>
<tr>
<td>Courts &amp; District Attorneys</td>
<td>29</td>
<td>29</td>
<td>0</td>
<td>20</td>
<td>14</td>
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<tr>
<td>Other</td>
<td>124</td>
<td>124</td>
<td>0</td>
<td>61</td>
<td>129</td>
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<tr>
<td><strong>TOTALS</strong></td>
<td><strong>514</strong></td>
<td><strong>493</strong></td>
<td><strong>21</strong></td>
<td><strong>181</strong></td>
<td><strong>1,564</strong></td>
</tr>
</tbody>
</table>
## DEFINITIONS

### A

**Adverse Opinion:** After having obtained sufficient and appropriate audit evidence, the auditor concludes that misstatements, individually or when grouped with other misstatements, are both material and pervasive to the financial statements.

**Audit:** For the purposes of this report, an audit is defined as an agency’s annual financial and compliance audit.

**Auditor:** A person or firm who conducts an audit.

**Audit Report:** A document issued as a result of an audit, attestation engagement, or AUP engagement regardless of whether the document is on the contractor’s letterhead or signed by the contractor.

**AUP:** Agreed upon procedures.

### C

**CPA:** Certified Public Accountant.

### D

**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.

### F

**Finding (audit finding):** Result from a process that evaluates audit evidence and compares it against audit criteria. Evidential outcome based on whether audit criteria are met (conformity) or not met (nonconformity).

**Finding that Does Not Rise to the Level of a Significant Deficiency:** 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.

### G

**GAAP:** Generally Accepted Accounting Principles.

**GAO:** Government Accountability Office, a division of the OSA.

### I

**IPA:** Independent public accountant.
**L**

**Local public body:** All political subdivisions of the state that expends public money from whatsoever source derived.

**M**

**Material Noncompliance:** 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.

**Material Weakness:** 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.

**Modified Opinion:** An auditor’s written attestation concluding that a modification to a given agency’s financial statements is necessary. Namely, a qualified opinion, an adverse opinion, and a disclaimer of opinion.

**Multiple Opinions:** An auditor’s written attestation occurring when the auditor expresses different opinions on various aspects of the financial statements.

**N**

**NMAC:** New Mexico Administrative Code

**NMSA:** New Mexico Statutes Annotated.

**O**

**Opinion (audit opinion):** An auditor’s written attestation as to the fairness of presentation of financial statements.

**OSA:** New Mexico Office of the State Auditor.

**Other noncompliance:** 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.

**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.

**S**

**Significant Deficiency:** 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.
**Tier:** Established based on the amount of each local public body’s annual revenue, pursuant to Section 12-6-3 NMSA 1978 and Section 2.2.2.16 NMAC.

**Unmodified Opinion:** An auditor’s written attestation concluding that the financial statements of a given agency are presented fairly, in all material aspects, in accordance with GAAP.
## Full List of FY2018 Agencies Receiving Unmodified Opinions

<table>
<thead>
<tr>
<th>A</th>
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<tr>
<td>Administrative Hearings Office</td>
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<td>Administrative Office of the District Attorneys</td>
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<td>Alamogordo Municipal Schools</td>
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<tr>
<td>Albuquerque Bernalillo County Water Utility Authority</td>
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<td>Albuquerque Housing Authority</td>
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<tr>
<td>Albuquerque Metropolitan Arroyo Flood Control Authority</td>
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<td>Albuquerque Public Schools</td>
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<tr>
<td>Albuquerque Public Schools Foundation</td>
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<tr>
<td>Albuquerque Talent Development Academy</td>
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<td>Alice King Community School</td>
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<td>Alto Lakes Water and Sanitation District</td>
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<td>Alumni Association - UNM</td>
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<td>Animas Independent School District No. 6</td>
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<tr>
<td>Anthony Water and Sanitation District</td>
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<tr>
<td>Arrowhead, Inc.</td>
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<tr>
<td>Artesia Public Housing Authority</td>
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<td>Artesia Special Hospital District</td>
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<tr>
<td>Association of Charter Schools Education Services</td>
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<tr>
<td>Aztec Municipal School District</td>
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<td>Bayard Housing Authority</td>
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<td>Belen Consolidated School District No. 2</td>
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<td>Bernalillo County</td>
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<td>Bernalillo County Metropolitan Court</td>
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<td>Bernalillo Public Schools District</td>
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<td>Bloomfield Irrigation District</td>
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<td>Bloomfield Municipal School District No. 6</td>
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<tr>
<td>Board of Examiners for Architects</td>
</tr>
<tr>
<td>Board of Licensure for Professional Engineers and Professional Surveyors</td>
</tr>
</tbody>
</table>
APPENDICES

Board of Nursing
Board of Veterinary Medicine
Boulders Public Improvement District
Buckman Direct Diversion Project

C
Cabezon Public Improvement District
Camino Real Regional Utility Authority
Capitan Municipal Schools
Capitol Kitchen Fund #81100
Carlsbad Soil & Water Conservation District
Carrizozo Municipal Schools
Catron County
Central Consolidated Schools
Central New Mexico Community College
Central New Mexico Community College Foundation, Inc.
Central New Mexico Community College Ingenuity, Inc.
Central Region Education Cooperative
Cesar Chavez High School Charter School
Chama Valley Schools
Chaves County
Chaves Soil & Water Conservation District
Cimarron Municipal School District No. 3
City of Alamogordo
City of Albuquerque
City of Anthony
City of Artesia
City of Aztec
City of Bayard
City of Belen
City of Bloomfield
City of Carlsbad
City of Clovis
City of Deming
City of Espanola
City of Eunice
City of Farmington
City of Gallup
City of Hobbs
City of Las Cruces
City of Las Vegas
City of Lovington
City of Moriarty
City of Portales
City of Raton
City of Rio Communities
City of Rio Rancho
City of Roswell
City of Ruidoso Downs
City of Santa Fe
City of Santa Rosa
City of Socorro
City of Sunland Park
City of Truth or Consequences
Claunch Pinto Soil & Water Conservation District
Clayton Housing Authority
Clayton Municipal Schools
Cloudcroft Municipal Schools
Clovis Community College
Clovis Housing and Redevelopment Agency, Inc.
Clovis Municipal Schools
Cobre Consolidated School District No. 2
Colfax County
Commission for the Deaf & Hard of Hearing
Commission of Public Records - State Records Center and Archives
Commission on The Status of Women
Commissioner of Public Lands
Cooperative Educational Services
Corona Public Schools
Crime Victims Reparation Commission
Cuba Independent Schools
Cumbres & Toltec Scenic Railroad Commission
Curry County

De Baca County
De Baca Family Practice Clinic
Deming Public Schools
APPENDICES

Department of Cultural Affairs
Department of Finance & Administration
Department of Game and Fish
Department of Military Affairs and State Armory Board
Department of Public Safety
Des Moines Municipal School
Developmental Disabilities Planning Council
Dexter Public Schools
Dona Ana County
Dona Ana Mutual Domestic Water Consumers Association
Dora Consolidated Schools
Dulce Independent Schools

East Mountain High School
Eastern Area Workforce Development Board
Eastern New Mexico Natural Gas Association, Inc.
Eastern New Mexico University
Eastern New Mexico University Foundation
Eastern New Mexico Water Utility Authority
Eastern Plains Council of Governments
Eastern Regional Housing Authority
Eastern Sandoval County Arroyo Flood Control Authority
Eddy County
Eddy-Lea Energy Alliance, LLC
Edgewood Soil and Water Conservation District
Education Trust Board of New Mexico
Educational Retirement Board
Eighth Judicial District Attorney
Eighth Judicial District Court
El Camino Real Academy
El Camino Real Housing
El Prado Water and Sanitation District
El Valle de Los Ranchos Water and Sanitation District
Eldorado Area Water & Sanitation District
Elephant Butte Irrigation District
Eleventh Judicial District Attorney, Division I
Eleventh Judicial District Attorney, Division II
Eleventh Judicial District Court
<table>
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<th>APPENDICES</th>
</tr>
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| Elida Municipal School  
EMW Gas Association  
Energy, Minerals, and Resources Department  
Environment Department Clean Water State Revolving Fund  
Estancia Municipals Schools  
Estancia Valley Solid Waste Authority  
Eunice Public Schools  
Eunice Special Hospital District |
| F |
| Farmington Municipal Schools  
Fifth Judicial District Attorney  
Fifth Judicial District Court  
First Judicial District Attorney  
First Judicial District Court  
Floyd Municipal Schools  
Fort Sumner Housing Authority  
Fort Sumner Municipal Schools  
Fourth Judicial District Attorney  
Fourth Judicial District Court |
| G |
| Gadsden Independent School District  
Gallup Housing Authority  
Gallup-McKinley County Public Schools  
Gaming Control Board  
Gila Regional Medical Center  
Governor's Commission on Disability  
Grady Municipal School  
Grant County  
Grants-Cibola County Schools  
Greentree Solid Waste Authority  
GROW Santa Fe Community College Foundation  
Guadalupe County  
Guadalupe County Hospital |
| H |
| Hagerman Municipal Schools  
Harding County  
Hatch Valley Municipal Schools  
Hidalgo County |
High Plains Regional Education Cooperative No. 3
Highlands Stable Isotopes Corporation
Highlands University Foundation
Hobbs Municipal School District #33
Hondo Valley Public Schools
House Municipal Schools
House of Representatives Fund #20040

I
Incorporated County of Los Alamos
Indian Affairs Department
Innovate ABQ, Inc.
Intertribal Ceremonial Office

J
Jal Hospital District
Jal Public Schools
Jemez Mountain School District
Jemez Springs Domestic Water Association
Jemez Valley Public Schools
Judicial Standards Commission

L
Lake Arthur Municipal Schools
Las Cruces Public Schools
Las Vegas City Schools
Lea County
Lea County Communications Authority
Lea County Solid Waste Authority
Legislative Council Service - Senate Chief Clerk's Office
Legislative Council Service - House Chief Clerks Office
Legislative Council Service/Legislative Building Services; Senate Interim; House Interim
Legislative Education Study Committee
Legislative Finance Committee
Legislature 13300/13100; Senate 20030/13101; House 20040/13102;
Capitol Kitchen 81100/11100
Lincoln County
Lobo Club
Lobo Development Corporation
Lobo Energy, Incorporated
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<tr>
<td>Magdalena Schools</td>
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<td>Mesa Del Sol Public Improvement District</td>
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<td>Mid-Region Council of Governments (MRCOG)</td>
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<td>Military Base Planning and Support</td>
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<td>Montecito Estates Public Improvement District</td>
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<td>Moriarty-Edgewood School District</td>
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<td>Mountain Mahogany Community Academy</td>
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<table>
<thead>
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<th>N</th>
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<tbody>
<tr>
<td>New Mexico Administrative Office of the Courts</td>
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<tr>
<td>New Mexico Aging and Long Term Services Department</td>
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<td>New Mexico Beef Council</td>
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<td>New Mexico Border Authority</td>
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<td>New Mexico CAP(New Mexico Central Arizona Project)</td>
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APPENDICES

New Mexico Children, Youth and Families Department
New Mexico Commission for the Blind
New Mexico Compilation Commission
New Mexico Corrections Department
New Mexico County Insurance Authority: Workers Compensation Pool
New Mexico Court of Appeals
New Mexico Department of Health
New Mexico Department of Information Technology
New Mexico Department of Transportation
New Mexico Department of Veterans' Services
New Mexico Economic Development Department
New Mexico Environment Department
New Mexico Finance Authority
New Mexico Higher Education Department
New Mexico Highlands University
New Mexico Hospital Equipment Loan Council
New Mexico Human Services Department
New Mexico Institute of Mining & Technology
New Mexico Junior College
New Mexico Juvenile Public Safety Advisory Board
New Mexico Livestock Board
New Mexico Lottery Authority
New Mexico Medical Board
New Mexico Military Institute
New Mexico Military Institute Foundation
New Mexico Mortgage Finance Authority
New Mexico Municipal Energy Acquisition Authority
New Mexico Municipal Self Insurers' Fund
New Mexico Office of African American Affairs
New Mexico Office of the State Treasurer
New Mexico Public Regulation Commission
New Mexico Public School Facilities Authority
New Mexico Public School Insurance Authority
New Mexico Regulation & Licensing Department
New Mexico Renewable Energy Transmission Authority
New Mexico Retiree Health Care Authority
New Mexico School for the Blind & Visually Impaired
APPENDICES

New Mexico School for the Deaf
New Mexico Sentencing Commission
New Mexico Spaceport Authority
New Mexico State University
New Mexico State University Foundation
New Mexico Supreme Court
New Mexico Supreme Court Law Library
New Mexico Taxation & Revenue Department
New Mexico Tech Employee Benefit Trust
New Mexico Tech Research Foundation
New Mexico Tourism Department
Ninth Judicial District Attorney
Ninth Judicial District Court
Nor-Lea Hospital District
North Central New Mexico Economic Development District
North Central Regional Transit District
North Central Solid Waste Authority
Northeast Regional Education Cooperative # 4
Northern Area Local Workforce Development Board
Northern Regional Housing Authority
Northwest New Mexico Council of Governments
Northwest New Mexico Regional Solid Waste Authority
Northwest Regional Education Cooperative
Nuestros Valores Charter School

Office of Natural Resources Trustee
Office of the Attorney General
Office of the Governor
Office of the Lieutenant Governor
Office of the Secretary of State
Office of the State Auditor
Office of the State Engineer
Otero County
Otis Mutual Domestic Water Consumers & Sewage Works Association

Pecos Independent School District
Pecos Public Housing Authority
APPENDICES

Pecos Valley Artesian Conservancy District
Pecos Valley Regional Education Cooperative No. 8
Penasco Independent School District
Pojoaque Valley Schools
Portales Municipal Schools
Public Defender Department
Public Employee Labor Relations Board
Public Employees' Retirement Association
Public Employees' Retirement Association Deferred Compensation Plan
Public Improvement District 2007-1- Angel Fire

Q
Quay County
Quemado Independent Schools
Quinta Independent School District

R
Raton Public Schools
Raton Public Service Company
Region IX Education Cooperative
Regional Education Cooperative No. 6
Regional Education Cooperative VII
Regional Emergency Dispatch Association
Reserve Independent Schools
Rio Arriba County
Rio Arriba County Housing Authority
Rio Gallinas School of Ecology & the Arts
Rio Metro Regional Transit District
Rio Rancho Public Schools
Roosevelt County
Roosevelt General Hospital
Roswell Independent Schools
Ruidoso Municipal Schools

S
Saltillo Public Improvement District
San Jon Municipal Schools
San Juan College
San Juan College Foundation
San Juan County
APPENDICES

San Juan Soil & Water Conservation District
San Miguel County
Sandoval County
Santa Clara Housing Authority
Santa Fe Civic Housing Authority
Santa Fe Community College
Santa Fe County
Santa Fe Public Schools
Santa Fe Solid Waste Management Agency
Santa Rosa Consolidated Schools
Second Judicial District Attorney
Second Judicial District Court
Senate Fund #20030
Seventh Judicial District Attorney
Seventh Judicial District Court
Sierra County
Sierra Vista Hospital
Silver Consolidated School District No. 1
Sixth Judicial District Attorney
Sixth Judicial District Court
Socorro Consolidated Schools
Socorro County
South Central Colfax County Special Hospital District
South Central New Mexico Council of Governments
South Central Solid Waste Authority
Southeastern New Mexico Economic Development District
Southern Sandoval Co. Arroyo Flood Control Authority
Southwest New Mexico Council of Governments
Southwest Regional Education Cooperative #10
Southwest Solid Waste Authority
Southwestern Area Workforce Development Board
Springer Housing Authority
Springer Municipal Schools
State Fair Commission
State General Fund
State Investment Council
State of New Mexico Adult Parole Board
State Personnel Board
APPENDICES

State Racing Commission
STC UNM
Supreme Court Building Commission
Taos County
Taos Municipal Schools
Taos Soil & Water Conservation District
Tatum Municipal Schools
Tenth Judicial District Attorney
Tenth Judicial District Court
Texico Municipal Schools
The New Mexico Tech University Research Park Corporation
The Robert O. Anderson Schools of Management Foundation
The Trails Public Improvement District
The University of New Mexico
Third Judicial District Attorney
Third Judicial District Court
Thirteenth Judicial District Attorney
Thirteenth Judicial District Court
Thoreau Water and Sanitation District
Tierra Y Montes Soil & Water Conservation District
Timberon Water and Sanitation District
Torrance County
Town of Clayton
Town of Dexter
Town of Edgewood
Town of Elida
Town of Hagerman
Town of Hurley
Town of Kirtland
Town of Mesilla
Town of Mountainair
Town of Peralta
Town of Red River
Town of Silver City
Town of Springer
Town of Taos
Town of Tatum
APPENDICES

Truth or Consequences Housing Authority
Truth or Consequences Municipal Schools
Tucumcari Housing Authority
Tucumcari Public Schools
Tularosa Municipal Schools
Twelfth Judicial District Attorney
Twelfth Judicial District Court

U
Union County General Hospital
University of New Mexico Behavioral Health Operations
University of New Mexico Hospitals
University of New Mexico Medical Group
University of New Mexico Sandoval Regional Medical Center
UNM Foundation, Inc.
Upper Hondo Soil & Water Conservation District
Upper La Plata Domestic Water Consumers & Mutual Sewage Works Cooperative
Ute Creek Soil & Water Conservation District

V
Valencia County
Vaughn Municipal Schools
Ventana West Public Improvement District
Village of Tularosa
Village of Angel Fire
Village of Bosque Farms
Village of Capitan
Village of Causey
Village of Chama
Village of Cloudcroft
Village of Corona
Village of Corrales
Village of Cuba
Village of Eagle Nest
Village of Floyd
Village of Fort Sumner
Village of Grady
Village of Grenville
Village of Hatch
APPENDICES

Village of Jemez Springs
Village of Logan
Village of Los Lunas
Village of Los Ranchos de Albuquerque
Village of Loving
Village of Magdalena
Village of Pecos
Village of Questa
Village of Reserve
Village of Ruidoso
Village of San Jon
Village of San Ysidro
Village of Santa Clara
Village of Taos Ski Valley
Village of Taos Ski Valley TIDD
Village of Tijeras
Village of Wagon Mound
Village of Williamsburg
Volterra Public Improvement District

W
Wagon Mound Housing Authority
Wagon Mound Municipal Schools
West Las Vegas Schools
Western New Mexico University
Western New Mexico University Foundation
Western Regional Housing Authority
Winrock Town Center TIDD 2
Winrock Town Center TIDD District 1
Workers’ Compensation Administration
Workforce Connection of Central New Mexico
Workforce Solutions Department

Z
Zuni Public Schools
Appendix C

Agencies with a *Clean Bill of Health*

<table>
<thead>
<tr>
<th>A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Hearings Office</td>
</tr>
<tr>
<td>Administrative Office of the District Attorneys</td>
</tr>
<tr>
<td>Albuquerque Metropolitan Arroyo Flood Control Authority</td>
</tr>
<tr>
<td>Albuquerque Public Schools Foundation</td>
</tr>
<tr>
<td>Alto Lakes Water and Sanitation District</td>
</tr>
<tr>
<td>Alumni Association - UNM</td>
</tr>
<tr>
<td>Animas Independent School District No. 6</td>
</tr>
<tr>
<td>Anthony Water and Sanitation District</td>
</tr>
<tr>
<td>Artesia Special Hospital District</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bayard Housing Authority</td>
</tr>
<tr>
<td>Bernalillo County Metropolitan Court</td>
</tr>
<tr>
<td>Board of Examiners for Architects</td>
</tr>
<tr>
<td>Board of Licensure for Professional Engineers and Professional Surveyors</td>
</tr>
<tr>
<td>Board of Nursing</td>
</tr>
<tr>
<td>Board of Veterinary Medicine</td>
</tr>
<tr>
<td>Boulders Public Improvement District</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cabezon Public Improvement District</td>
</tr>
<tr>
<td>Capitan Municipal Schools</td>
</tr>
<tr>
<td>Capitol Kitchen Fund #81100</td>
</tr>
<tr>
<td>Carlsbad Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Central New Mexico Community College Ingenuity, Inc.</td>
</tr>
<tr>
<td>Chaves County</td>
</tr>
<tr>
<td>City of Bayard</td>
</tr>
<tr>
<td>City of Carlsbad</td>
</tr>
<tr>
<td>City of Las Vegas</td>
</tr>
<tr>
<td>City of Portales</td>
</tr>
<tr>
<td>Commission for the Deaf &amp; Hard of Hearing</td>
</tr>
<tr>
<td>Commission of Public Records - State Records Center and Archives</td>
</tr>
<tr>
<td>Commissioner of Public Lands</td>
</tr>
</tbody>
</table>
## APPENDICES

Cooperative Educational Services  
Corona Public Schools  
Crime Victims Reparation Commission  
Cuba Independent Schools

### D

De Baca Family Practice Clinic  
Department of Cultural Affairs  
Dona Ana County

### E

Eastern New Mexico University Foundation  
Eastern New Mexico Water Utility Authority  
Eastern Plains Council of Governments  
Eastern Sandoval County Arroyo Flood Control Authority  
Eddy-Lea Energy Alliance, LLC  
Education Trust Board of New Mexico  
Educational Retirement Board  
Eighth Judicial District Attorney  
Eighth Judicial District Court  
El Camino Real Housing  
El Prado Water and Sanitation District  
Eldorado Area Water & Sanitation District  
Elephant Butte Irrigation District  
Eleventh Judicial District Attorney, Division I  
Eleventh Judicial District Attorney, Division II  
Eleventh Judicial District Court  
Environment Department Clean Water State Revolving Fund  
Estancia Valley Solid Waste Authority

### F

Fifth Judicial District Court  
First Judicial District Attorney  
First Judicial District Court  
Fort Sumner Housing Authority  
Fourth Judicial District Attorney

### G

Gallup Housing Authority  
Gaming Control Board  
Governor's Commission on Disability
<table>
<thead>
<tr>
<th>APPENDICES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Greentree Solid Waste Authority</td>
</tr>
<tr>
<td>GROW Santa Fe Community College Foundation</td>
</tr>
<tr>
<td>Guadalupe County</td>
</tr>
<tr>
<td>Guadalupe County Hospital</td>
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<tr>
<td><strong>H</strong></td>
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<tr>
<td>Highlands Stable Isotopes Corporation</td>
</tr>
<tr>
<td>Highlands University Foundation</td>
</tr>
<tr>
<td>House of Representatives Fund #20040</td>
</tr>
<tr>
<td>Indian Affairs Department</td>
</tr>
<tr>
<td><strong>J</strong></td>
</tr>
<tr>
<td>Judicial Standards Commission</td>
</tr>
<tr>
<td><strong>L</strong></td>
</tr>
<tr>
<td>Lea County Communications Authority</td>
</tr>
<tr>
<td>Lea County Solid Waste Authority</td>
</tr>
<tr>
<td>Legislative Council Service - Senate Chief Clerk's Office</td>
</tr>
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<td>Legislative Council Service - House Chief Clerks Office</td>
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<td>Legislative Council Service/Legislative Building Services; Senate Interim; House Interim</td>
</tr>
<tr>
<td>Legislative Education Study Committee</td>
</tr>
<tr>
<td>Legislative Finance Committee</td>
</tr>
<tr>
<td>Legislature 13300/13100; Senate 20030/13101; House 20040/13102; Capitol Kitchen 81100/11100</td>
</tr>
<tr>
<td>Lobo Club</td>
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<tr>
<td>Lobo Development Corporation</td>
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<tr>
<td>Lobo Energy, Incorporated</td>
</tr>
<tr>
<td>Lower Petroglyphs Public Improvement District</td>
</tr>
<tr>
<td>Lower Rio Grande Public Water Works Authority</td>
</tr>
<tr>
<td><strong>M</strong></td>
</tr>
<tr>
<td>Melrose Municipal Schools</td>
</tr>
<tr>
<td>Mesa Del Sol Public Improvement District</td>
</tr>
<tr>
<td>Mesa Del Sol TIDD 2-5</td>
</tr>
<tr>
<td>Mesa Del Sol TIDD District 1</td>
</tr>
<tr>
<td>Mesilla Valley Public Housing Authority</td>
</tr>
<tr>
<td>Mesilla Valley Regional Dispatch Authority</td>
</tr>
<tr>
<td>Metro Narcotics Agency</td>
</tr>
<tr>
<td>Mid-Region Council of Governments (MRCOG)</td>
</tr>
<tr>
<td>Military Base Planning and Support</td>
</tr>
</tbody>
</table>
APPENDICES

| N | New Mexico Border Authority  
   | New Mexico CAP (New Mexico Central Arizona Project)  
   | New Mexico Compilation Commission  
   | New Mexico Economic Development Department  
   | New Mexico Finance Authority  
   | New Mexico Hospital Equipment Loan Council  
   | New Mexico Medical Board  
   | New Mexico Military Institute  
   | New Mexico Military Institute Foundation  
   | New Mexico Mortgage Finance Authority  
   | New Mexico Municipal Self Insurers' Fund  
   | New Mexico Public School Facilities Authority  
   | New Mexico Public School Insurance Authority  
   | New Mexico Renewable Energy Transmission Authority  
   | New Mexico School for the Blind & Visually Impaired  
   | New Mexico Sentencing Commission  
   | New Mexico Spaceport Authority  
   | New Mexico State University Foundation  
   | New Mexico Tech Employee Benefit Trust  
   | New Mexico Tech Research Foundation  
   | New Mexico Tourism Department  
   | Nor-Lea Hospital District  
   | Northwest New Mexico Regional Solid Waste Authority |

| O | Office of Natural Resources Trustee  
   | Office of the Attorney General  
   | Office of the Governor  
   | Office of the State Auditor |

| P | Pecos Valley Regional Education Cooperative No. 8  
   | Portales Municipal Schools  
   | Public Defender Department  
   | Public Employees' Retirement Association |
Public Employees' Retirement Association Deferred Compensation Plan

R
Rio Arriba County Housing Authority
Rio Metro Regional Transit District
Roosevelt County

S
Saltillo Public Improvement District
San Jon Municipal Schools
San Juan College Foundation
San Juan County
San Juan Soil & Water Conservation District
Santa Clara Housing Authority
Santa Fe Civic Housing Authority
Santa Fe Community College
Santa Fe Solid Waste Management Agency
Second Judicial District Attorney
Second Judicial District Court
Senate Fund #20030
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Seventh Judicial District Court
Sixth Judicial District Attorney
Sixth Judicial District Court
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Southeastern New Mexico Economic Development District
Southern Sandoval Co. Arroyo Flood Control Authority
Southwestern Area Workforce Development Board
State General Fund
State Investment Council
State Personnel Board
State Racing Commission
STC UNM

T
Taos Soil & Water Conservation District
Tenth Judicial District Attorney
Texico Municipal Schools
The New Mexico Tech University Research Park Corporation
The Robert O. Anderson Schools of Management Foundation
The Trails Public Improvement District
Third Judicial District Attorney
Thirteenth Judicial District Attorney
Town of Elida
Town of Mesilla

U
UNM Foundation, Inc.
Upper Hondo Soil & Water Conservation District

V
Ventana West Public Improvement District
Village of Bosque Farms
Village of Los Ranchos de Albuquerque
Village of Reserve
Village of San Jon
Village of Taos Ski Valley
Village of Taos Ski Valley TIDD
Village of Williamsburg
Volterra Public Improvement District

W
Western Regional Housing Authority
Winrock Town Center TIDD 2
Winrock Town Center TIDD District 1
Workers’ Compensation Administration
Workforce Connection of Central New Mexico
At Risk List – Late Reports

Cibola General Hospital
City of Elephant Butte
City of Tucumcari
Martin Luther King, Jr. Commission
Mosquero Municipal Schools
Mountainair Public Schools
REDI Net
Town of Carrizozo
Town of Vaughn
Village of Mosquero