

"At-Risk" List: Adverse or Disclaimed Opinions

Type	Agency #	Agency Name	FY18 Financial Audit Opinion	FY17 Financial Audit Opinion
State Agencies	924	Public Education Department	Multiple: See Audit Report	Multiple
County	5018	Mora County	Multiple: Disclaimer Volunteer Fire Funds included in the Aggregate Remaining Funds, Unmodified for Remainder of Opinion Units	Unmodified
County	5033	Cibola County	Multiple: See Audit Report	Disclaimer
Municipalities	6014	Town of Bernalillo	Adverse	Adverse
Municipalities	6062	Town of Estancia	Disclaimer	Disclaimer
Municipalities	6120	Village of Maxwell	Disclaimer	Disclaimer
Higher Education	963	Northern New Mexico College	Multiple: Disclaimer Business-Type Activities, Unmodified Discretely Presented Component Unit	Disclaimer
School Districts	7002-O	21st Century Public Academy (APS Component)	Disclaimer	Unmodified
School Districts	7028	Española Public Schools	Multiple: See Audit Report	Unmodified