



GAO FY2019 Findings Report

Office of the State Auditor | Government Accountability Office

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State of New Mexico
Office of the State Auditor

CONSTITUENT SERVICES
(505) 476-3821

January 7, 2021

Re: GAO FY2019 Findings Report

Greetings,

On behalf of the Government Accountability Office (GAO), I am pleased to present the *GAO FY2019 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 New Mexico governmental agencies subject to the Audit Act for FY2019.

The report is an amalgamation of data gathered from the FY2019 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 accessible information to support more effective and efficient decision making concerning matters involving taxpayer dollars.

Sincerely,

A handwritten signature in black ink that reads "Stephanie W. Telles". The signature is written in a cursive, flowing style.

Stephanie W. Telles, MBA, CFE
Director, Government Accountability Office

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Executive Summary

Purpose

Auditing New Mexico governmental agencies, subject to the Audit Act¹, includes but is not limited to, performing risk-based activities with a focus on financial statement presentation and other related assertions performed to provide assurances to stakeholders that the financial statements are free from material misstatements and to express an opinion. It is done to obtain support regarding the accuracy of amounts and disclosures in the financial statements. As a constitutionally established executive branch, the Office of the State Auditor (OSA) has financial oversight responsibility for New Mexico governmental agencies and is statutorily charged with ensuring the financial affairs and transactions of every agency are thoroughly examined and audited each year, in whole or in part. which is accomplished substantially through its independent public accountants (IPAs). The intent of this report is to provide high-level data and statistical evidence on the outcomes of the audits performed for FY2019 in accordance with the vision and purpose of the OSA and the Government Accountability Office (GAO) to bring accountability, transparency, and excellence to New Mexico governance.

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 governmental agencies available as of July 2, 2020 for Fiscal Year 2019.² 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, or other engagements contemplated by the Audit Rule³, Agreed Upon Procedures (AUP) or financial certifications from local public bodies under the tiered-system of reporting, or the New Mexico Comprehensive Annual Financial Report (CAFR).

FY2019 Results

In total, for FY2019, this report evaluated 492 complete and released audit reports.⁴ 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 contained *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.

¹ Laws and Regulations: “Audit Act” is the short title for Sections 12-6-1 through 12-6-14 NMSA 1978. These laws are statutory authority for the Office of the State Auditor.

² 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.

³ New Mexico State Auditor Rule 2.2.2 NMAC <https://www.saonm.org/laws-and-regulations/>.

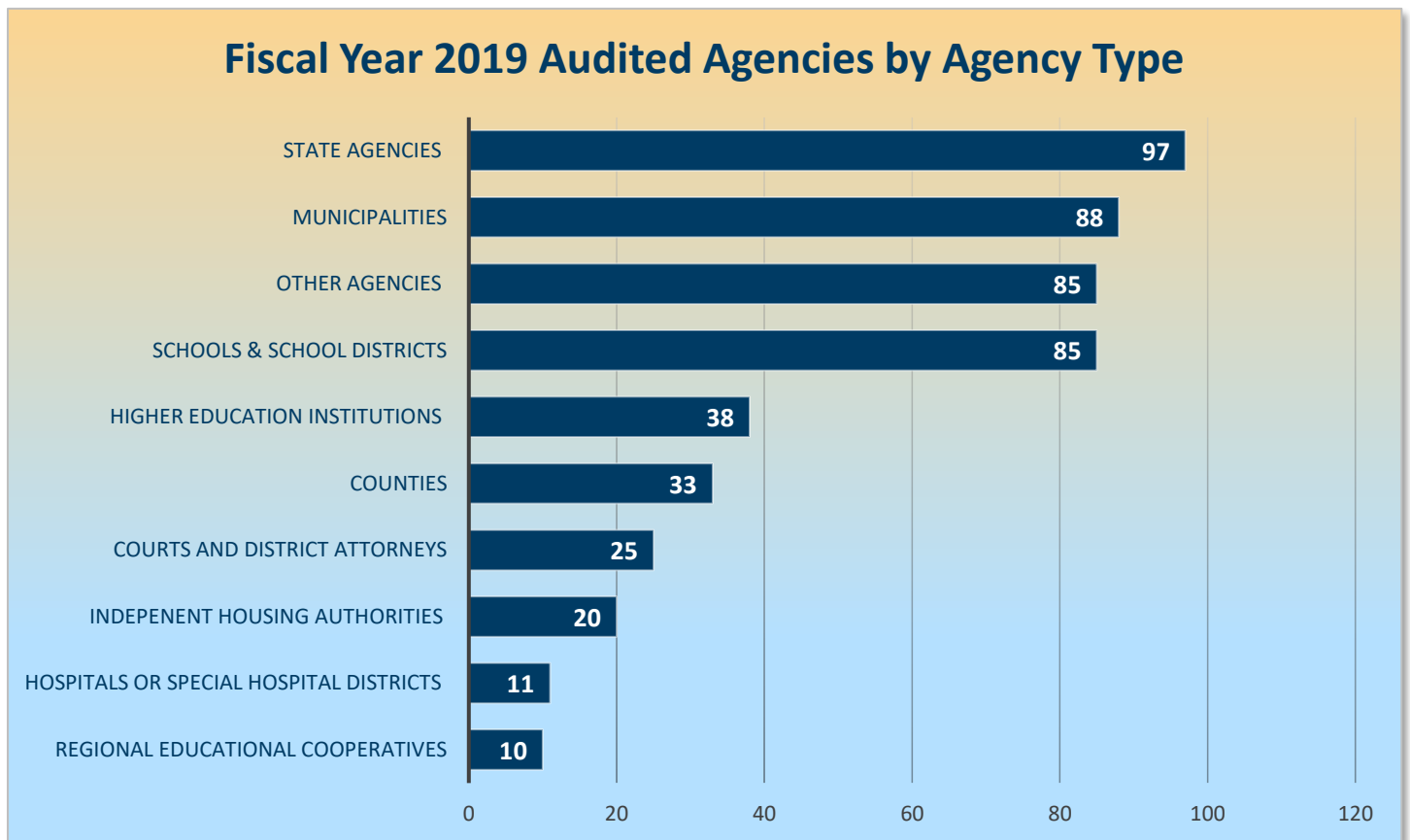
⁴ As of July 1, 2020 - 14 agencies requiring full financial audits remain on the *at risk list* due to late report submission and the data from those agencies are not included in this analysis, agencies on this list can be found in Appendix D.

FY2019 Audit Overview

Audit Snapshot

Information compiled within this report is based exclusively on the 492 agencies that received full financial audits for FY2019; substantially all of which were conducted by IPAs under the direct oversight authority of the OSA.⁵ The chart in Figure 1 details the count of agencies who received a full financial audit for FY2019 categorized by agency type.

Figure 1 – FY2019 Governmental agency audit snapshot⁶



⁵ IPAs conduct substantially all 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 and the New Mexico Audit Rule. 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.

⁶ Agency reference of *Other Agencies* represent: Councils of Government, Mutual Domestic Water Associations, Special Districts, Workforce Boards, Water and Natural Gas Associations, Soil and Water Conservation Districts, Public Improvement Districts, and Tax Increment Development Districts.

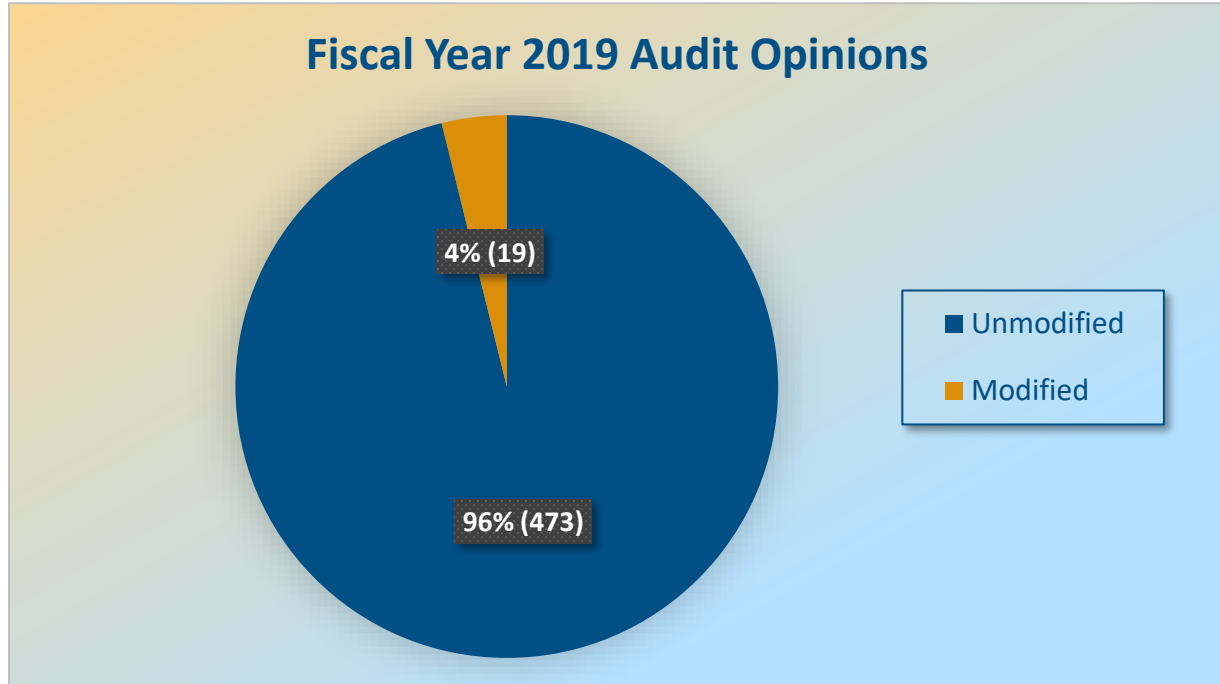
Audit Opinions

In accordance with professional standards, 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*.⁷ 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% 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. FY2019 agencies with *unmodified opinions* issued can be found in Appendix B.

Figure 2 – Overview of Agency Opinions



⁷ 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.

FY2019 Audit Overview

Table 1 – FY2019 Multiple and Modified Audit Opinions by Agency⁹

Agencies with Multiple or Modified Opinions ⁸	
Multiple Opinions	Office of the Superintendent of Insurance Northern New Mexico College Village of Cimarron Public Education Department Town of Bernalillo NM Department of Homeland Security and Emergency Management City of Grants NM General Services Department
Modified Opinions	
Qualified Opinion	Village of Columbus City of Elephant Butte Town of Edgewood City of Jal Village of Roy Village of Tularosa Elida Public Schools
Disclaimer of Opinion	Town of Estancia Village of Maxwell Village of Milan

Audit Findings

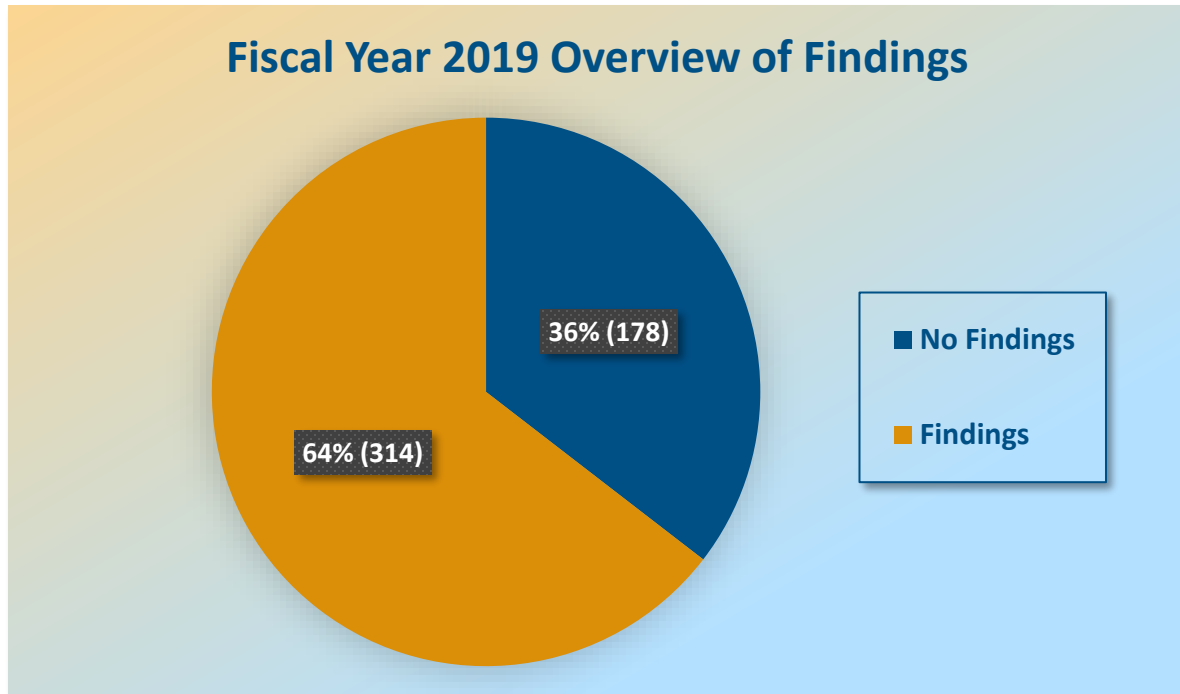
In addition to an opinion an audit report may hold *findings*, indicating evidence of nonconformity with audit criteria. In some instances, an agency receiving an *unmodified opinion* may also receive an evaluation that delivers *no findings*. This is the best case scenario for an agency signifying a *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 FY2019; a full list of agencies with a *clean bill of health* can be found in Appendix C.

⁸ Agencies with *multiple opinions* are captured in the *modified* total in Figure 2.

⁹ *Multiple Opinions* is inclusive of different/multiple opinions on various aspects of the financial statements and *Modified Opinions* is inclusive of qualified, adverse, or disclaimer concluding opinions. There were no adverse opinions issued within the scope of this report.

FY2019 Audit Overview

Figure 3 – 36% of agencies receiving a full financial audit were issued no findings thus indicating a “clean bill of health”



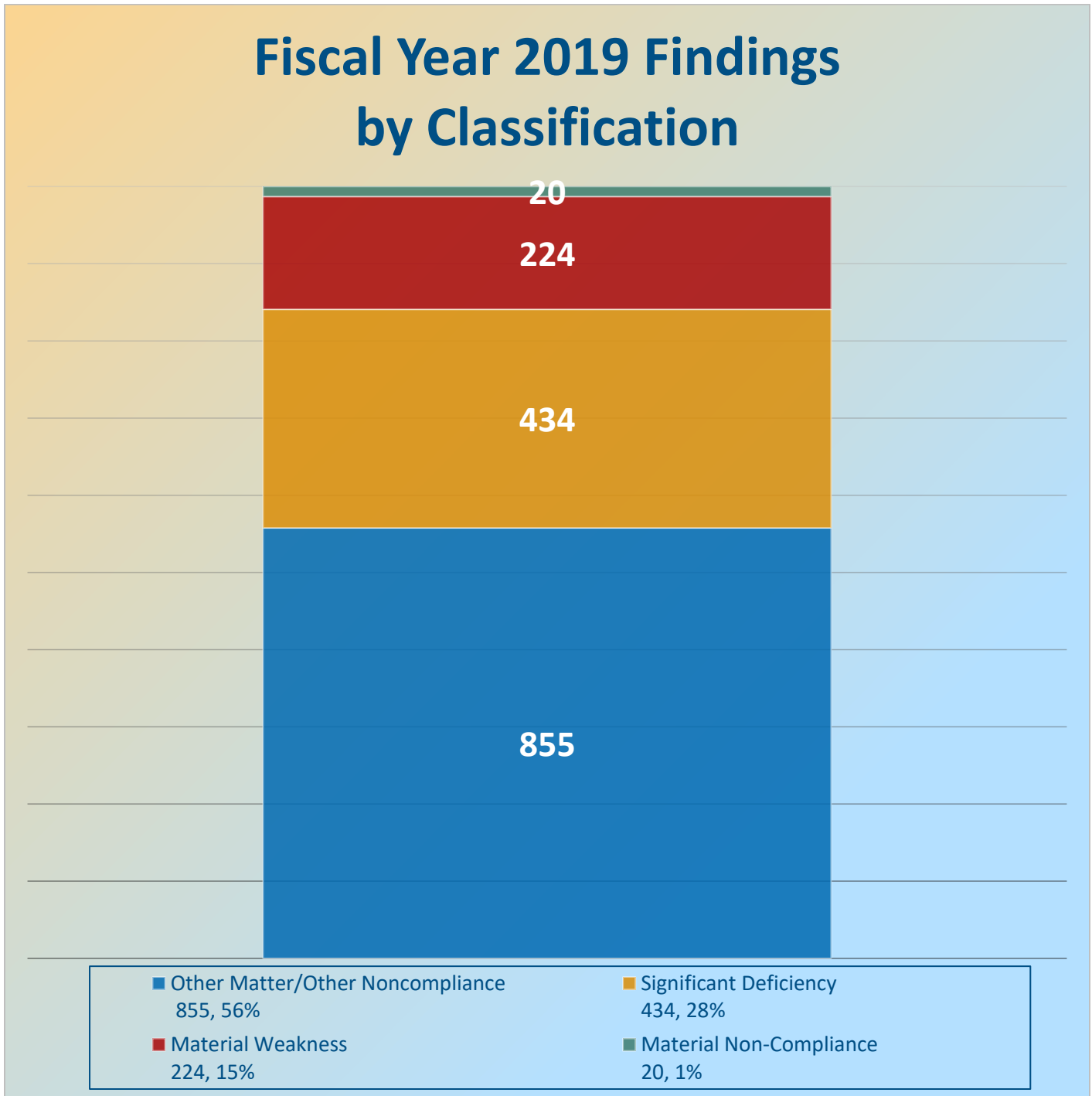
Further analysis of FY2019 audits include *finding classifications*. These classifications reveal specifics related to instances of control deficiencies, nonconformity, or other opportunities for improvement and are classified in such a manner that illustrate the magnitude and likelihood of potential risk for the agency. The five *finding classifications* observed in FY2019, from most severe to least severe, consist of: *material non-compliance*, *material weakness*, *significant deficiency*, *other non-compliance*, and *other matter*.¹⁰

Finding Recommendations

Agency management should pay close attention to the *findings*, issued along with the auditor recommendation on how to properly address such *findings*, to effectively plan for corrective action in an effort to resolve matters of nonconformity or noncompliance. Figure 4, on the following page, illustrates total FY2019 findings by classification.

¹⁰ Detailed definitions of the finding classifications are found in Appendix A.

Figure 4 – Total FY2019 findings by classification¹¹



¹¹ Other Noncompliance: 661 and Other Matter: 194.

Most Common Findings

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 highlight and advocate for changes to policies, procedures, internal controls, or organizational structures so as to make the operation of an agency more effective, efficient, equitable, transparent, and as accountable. Figure 5 illustrates the top ten findings of all FY2019 annual financial audits statewide. Definitions of *findings categories* developed by the OSA are detailed in Appendix A.

Figure 5 – FY2019 Top ten findings by category¹²



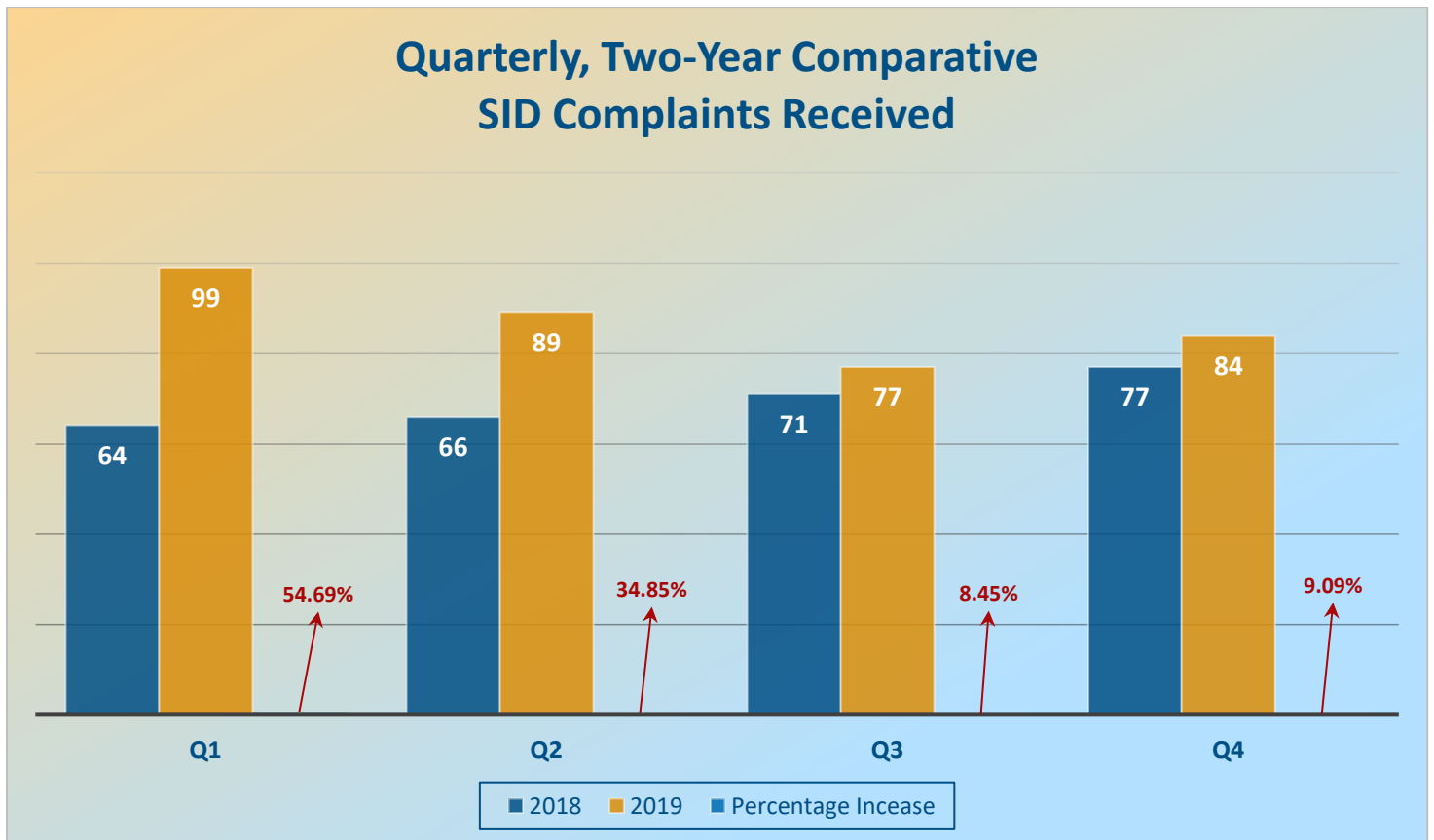
¹² Top ten findings are listed in categories developed by the OSA for this report and account solely for findings newly identified in FY2019 and do not include repeat findings from prior years.

Special Investigations Snapshot

Complaints Received

Historically, Special Investigations Division (SID) reviews over 300 complaints annually. For calendar year 2019 SID received 349 complaints, a 26% increase from calendar year 2018. The complaints received are instrumental to the OSA’s overall impact. Fact-finding procedures are often broad, complaints received resulting in open examinations allow us to narrow our focus to specifics for more in-depth test work as part of the annual audit.

Figure 6– Two-year comparative of complaints received¹³



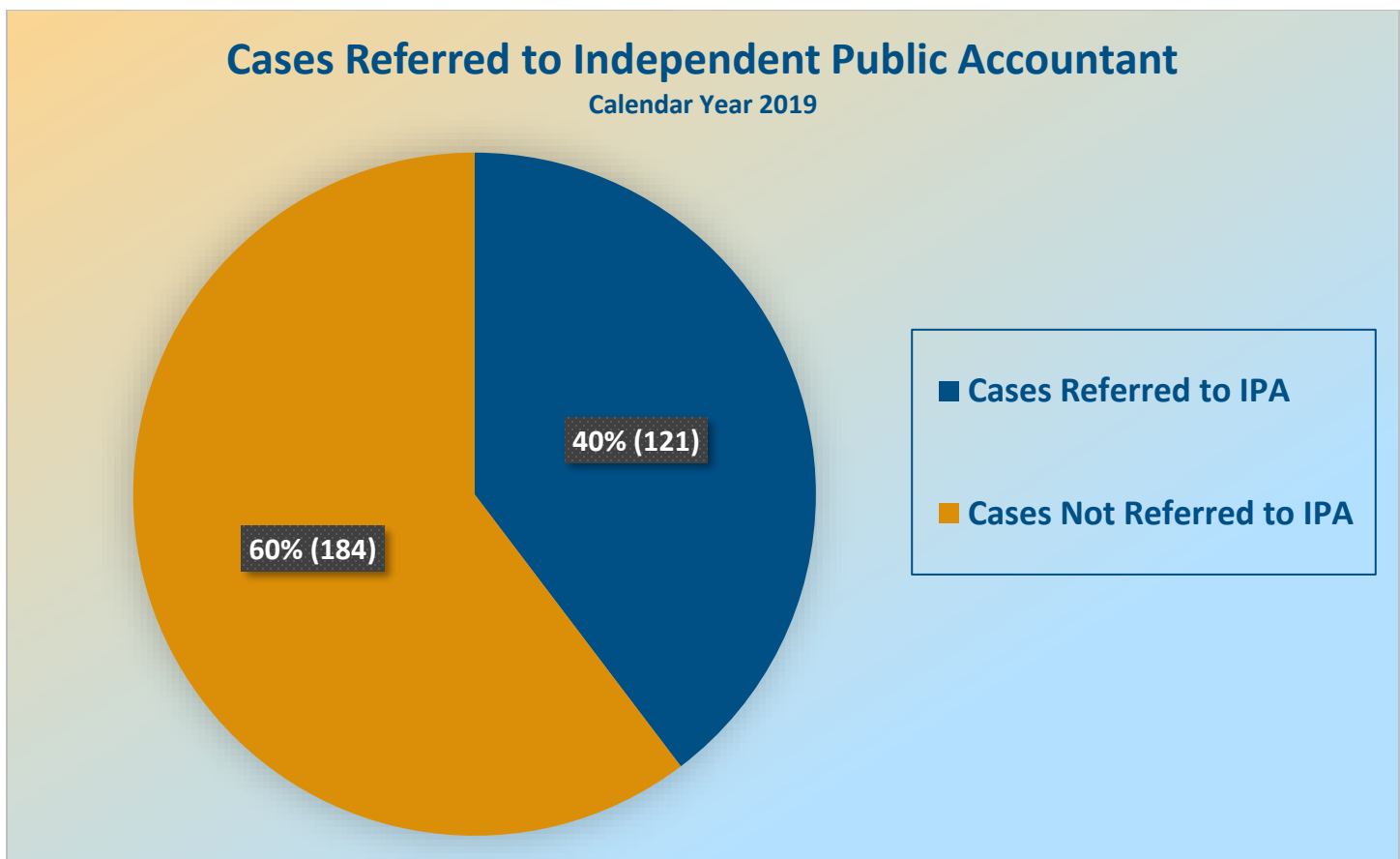
¹³ In some instances, a single examination may incorporate numerous complaints/reports of waste, fraud, and abuse.

Special Investigations Snapshot

Cases Referred

In 2019, 40% of SID cases were referred to IPAs. An example of the benefit is as follows: an IPA can perform additional test work as part of the annual audit, or a separately designated engagement related to a complaint or transaction to determine if there is a more pervasive underlying issue. This provides management more information on gaps that must be filled within the organization, allowing for implementation of greater risk mitigation practices.

Figure 7 – Percentage of SID cases referred IPAs¹⁴



¹⁴ In some instances, a single referral may incorporate numerous complaints/reports of waste, fraud, and abuse.

FY2019 Agency Overview

Agency Highlights

Table 2 – FY2019 Multiple and Modified Audit Opinions by Agency¹⁵

Agency Type	Audit Count	Unmodified Opinion	Modified Opinion	No Findings	# of Findings Count
Regional Educational Cooperatives	10	10	0	4	10
Hospitals or Special Hospital Districts	11	11	0	4	30
Independent Housing Authorities	20	20	0	8	35
Courts and District Attorneys	25	25	0	22	8
Counties	33	33	0	2	117
Higher Education Institutions	38	37	1	5	70
Schools & School Districts	85	84	1	11	538
Other Agencies	85	85	0	53	99
Municipalities	88	75	12	19	301
State Agencies	97	93	4	50	325
Totals	492	473	18	178	1533

¹⁵ *Modified Opinions* as described include agencies that received a qualified, adverse, disclaimer, or multiple opinions.

Appendix A

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).

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 matter: 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 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.

T

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.

U

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.

Appendix B

Full List of FY2019 Agencies Receiving Unmodified Opinions

A

Administrative Hearings Office
Administrative Office of The District Attorneys
Alamogordo Municipal Schools
Albuquerque Bernalillo County Water Utility Authority
Albuquerque Housing Authority
Albuquerque Metropolitan Arroyo Flood Control Authority
Albuquerque Public Schools
Alto Lakes Water and Sanitation District
Angel Fire Public Improvement District 2007-1
Animal Service Center of Mesilla Valley
Animas Independent School District No. 6
Anthony Water & Sanitation District
Arrowhead, Inc.
Artesia Public Housing Authority
Artesia Public Schools
Artesia Special Hospital District
Association of Charter School Education Services
Aztec Municipal School District

B

Belen Consolidated School District
Bernalillo County
Bernalillo County Metropolitan Court
Bernalillo Public School District
Bloomfield Irrigation District
Bloomfield Municipal School District No. 6
Board of Examiners for Architects
Board of Licensure for Professional Engineers And Professional Surveyors
Boulders Public Improvement District

C

Cabazon Public Improvement District
Camino Real Regional Utility Authority
Capitan Municipal Schools
Carlsbad Municipal School

APPENDICES

Carlsbad SWCD
Carrizozo Municipal School
Catron County
Central Consolidated Schools District
Central New Mexico Community College
Central New Mexico Community College Foundation, Inc.
Central Region Educational Cooperative
Chama Valley Schools
Chaves County
Cibola County
Cibola General Hospital
Cimarron Municipal Schools
City of Alamogordo
City of Albuquerque
City of Aztec
City of Bayard
City of Bayard Public Housing Authority
City of Belen
City of Bloomfield
City of Carlsbad
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 Lordsburg
City of Lovington
City of Moriarty
City of Portales
City of Raton
City of Raton Housing Authority
City of Rio Communities
City of Rio Rancho
City of Roswell
City of Ruidoso Downs
City of Santa Rosa
City of Socorro
City of Sunland Park
City of Truth or Consequences

APPENDICES

City of Tucumcari
Claunch Pinto Soil & Water Conservation District
Clayton Health Systems D/B/A Union County General Hospital
Clayton Municipal Schools
Clayton Public Housing Authority
Cloudfcroft Municipal Schools
Clovis Community College
Clovis Housing and Redevelopment Agency, Inc.
Clovis Municipal Schools
Central New Mexico Community College Ingenuity, Inc.
Cobre Consolidated School District No. 2
Colfax County
Commission for the Blind
Commission of Public Records
Commission on the Status Of Women
Cooperative Educational Services
Corona Public Schools
Crime Victims Reparation Commission
Cuba Independent School District
Cumbres & Toltec Scenic Railroad Commission
Curry County

D

De Baca Family Practice, Inc.
DeBaca County
Deming Cesar Chavez Charter High School
Deming Public Schools
Department of Military Affairs and State Armory Board
Department of Transportation
Department of Veterans' Services
Des Moines Municipal Schools
Dexter Public Schools
Dona Ana County
Dona Ana Mutual Domestic Water Consumers Association
Dora Consolidated Schools
Dulce Independent School District

E

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 Regional Housing Authority

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Eastern Sandoval County Arroyo Flood Control Authority
Economic Development Department
Eddy County
Eddy-Lea Energy Alliance, LLC
Edgewood Soil and Water Conservation District
Education Trust Board
Eighth Judicial District Attorney
Eighth Judicial District Court
El Camino Real Housing Authority
El Prado Water & Sanitation District
El Valle De Los Ranchos Water & Sanitation District
Eldorado Area Water and Sanitation District
Eleventh Judicial District Attorney - Division I
Eleventh Judicial District Attorney - Division II
Eleventh Judicial District Court
EMW Gas Association
Energy, Minerals and Natural Resources Department
Estancia Municipal School District No. 10
Estancia Municipal School District No. 7
Estancia Municipal School District No. 8
Estancia Municipal School District No. 9
Eunice Municipal School
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
Fort Sumner Housing Authority
Fort Sumner Municipal Schools
Fourth Judicial District Attorney
Fourth Judicial District Court
Fund 13300 Legislature
Fund 20030 Senate Session
Fund 20040 House Of Representatives
Fund 81100 Capitol Kitchen

G

Gadsden Independent School District
Gallup Housing Authority

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Gallup-Mckinley County Public Schools
Garfield MDWCA
Gila Regional Medical Center
Governor's Commission On Disability
Grady Municipal Schools
Grant County
Grants/Cibola County Schools
Greentree Solid Waste Authority
Guadalupe County
Guadalupe County Hospital

H

Hagerman Municipal School
Harding County
Hidalgo County
High Plains Regional Education Cooperative No. 3
Highlands Stable Isotopes
Hobbs Municipal School District 33
Hondo Valley Public Schools
House Chief Clerk's Office
House Municipal Schools

I

Incorporated County of Los Alamos

J

Jal Hospital District
Jal Public Schools
Jemez Springs Domestic Water Association
Jemez Valley Public Schools
Juvenile Public Safety Advisory Board

L

Lake Arthur Municipal Schools
Las Cruces Public School District No. 2
Las Vegas City Schools
Lea County
Lea County Communications Authority
Lea County Solid Waste Authority
Legislative Council Service
Legislative Education Study Committee
Legislative Finance Committee
Lincoln County
Lobo Club
Logan Municipal Schools

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Lordsburg Municipal Schools
Los Alamos Schools
Los Lunas Schools
Loving Municipal Schools
Lovington Municipal Schools
Lower Petroglyphs Public Improvement District
Lower Rio Grande Public Water Works Authority
Luna Community College
Luna County

M

Magdalena Municipal Schools
Mariposa East Public Improvement District
Mckinley County
Melrose Municipal Schools
Mesa Del Sol Public Improvement District 1
Mesa Del Sol Tax Increment Development District 1
Mesa Del Sol Tax Increment Development Districts 2-5
Mesa Vista Consolidated School District No. 6
Mesalands Community College
Mesilla Valley Public Housing Authority
Mesilla Valley Regional Dispatch Authority
Metro Narcotics Agency
Middle Rio Grande Conservancy District
Mid-Region Council of Governments
Military Base Planning and Support
Miner's Colfax Medical Center
Montecito Estates Public Improvement District
Mora County
Mora Independent Schools
Moriarty-Edgewood School District
Mosquero Municipal Schools

N

N.M. Municipal Self Insurer's Fund
New Mexico Administrative Office of The Courts
New Mexico Border Authority
New Mexico Children, Youth & Families Department
New Mexico Commissioner of Public Lands
New Mexico Compilation Commission
New Mexico Component Appropriation Funds
New Mexico Corrections Department
New Mexico County Insurance Authority Workers Compensation Pool
New Mexico Department of Cultural Affairs

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New Mexico Department of Health
New Mexico Department of Information Technology
New Mexico Department of Public Safety
New Mexico Developmental Disabilities Planning Council
New Mexico Educational Retirement
New Mexico Environment Department
New Mexico Finance Authority
New Mexico Gaming Control Board
New Mexico Higher Education Department
New Mexico Highlands University
New Mexico Highlands University Foundation, Inc.
New Mexico Hospital Equipment Loan Council
New Mexico Indian Affairs Department
New Mexico Institute of Mining and Technology
New Mexico Institute of Mining and Technology Employee Benefit Trust
New Mexico Intertribal Ceremonial Office
New Mexico Junior College
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 Office of the Governor
New Mexico Office of the Lieutenant Governor
New Mexico Office of the State Auditor
New Mexico Office of the State Treasurer
New Mexico Public Employee Labor Relations Board
New Mexico Public School Facilities Authority
New Mexico Public Schools Insurance Authority
New Mexico Racing Commission
New Mexico Renewable Energy Transmission Authority
New Mexico Retiree Health Care Authority
New Mexico School for The Blind and Visually Impaired
New Mexico School for The Deaf
New Mexico Sentencing Commission
New Mexico Spaceport Authority
New Mexico State Investment Council
New Mexico State Personnel Office
New Mexico State University
New Mexico State University Foundation, Inc.

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New Mexico Taxation and Revenue Department
New Mexico Tech Research Foundation
New Mexico Tourism Department
Ninth Judicial District Court
Ninth Judicial District Attorney's Office
NM Beef Council
NM Board of Nursing
NM Board of Veterinary Medicine
NM Central Arizona Project
NM Commission for The Deaf and Hard of Hearing
NM Game and Fish
NM Human Services Department
New Mexico Environment Department Clean Water State Revolving Fund
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 Regional Solid Waste Authority
Northwest Nm Council of Governments
Northwest Regional Education Cooperative

O

Office of Natural Resources Trustee
Office of The Attorney General
Office of The Second Judicial District Attorney
Office of The Secretary of State
Office of The State Engineer / Interstate Stream Commission
Otero County
Otis Mutual Domestic Water Consumers & Sewage Works Association

P

Pecos Housing Authority
Pecos Independent Schools
Pecos Valley Artesian Conservancy District
Pecos Valley Rec No. 8
Pojoaque Valley Schools
Portales Municipal Schools
Public Education Department
Public Employees Retirement Association
Public Regulation Commission

Q

Quay County
Quemado Independent Schools
Questa Independent School District

R

Raton Public School District
Raton Public Service Company
Region Ix Education Cooperative
Regional Education Cooperative #6
Regional Education Cooperative VII
Regional Emergency Dispatch Authority
Regulation and Licensing Department
Reserve Independent Schools
Rio Arriba County
Rio Arriba County Housing Authority
Rio Gallinas Charter School
Rio Metro Regional Transit District
Rio Rancho Public Schools
Roosevelt County
Roosevelt General Hospital
Roswell Independent School District
Roy Municipal School
Ruidoso Municipal Schools

S

Saltillo Public Improvement District
San Jon Municipal Schools
San Juan College
San Juan College Foundation, Inc.
San Juan County
San Miguel County
Sandoval County
Santa Clara Housing Authority
Santa Fe Civic Housing Authority
Santa Fe Community College
Santa Fe Community College Foundation
Santa Fe County
Santa Fe Public Schools
Santa Rosa Consolidated Schools
STC. UNM
Second Judicial District Court
Senate Chief Clerk's Office

APPENDICES

Seventh Judicial Court
Seventh Judicial District Attorney
Sierra County
Sierra Vista Hospital
Silver Consolidated School District No. 1
Sixth Judicial District Attorney's Office
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 County Arroyo Flood Control Authority
Southwest Regional Education Center #10
Southwest Nm Council of Governments
Southwest Solid Waste Authority
Southwestern Area Workforce Development Board
Springer Housing Authority
Springer Municipal Schools
State Fair
State of New Mexico Aging and Long-Term Services Department
State of New Mexico Court of Appeals
State of New Mexico Department of Finance and Administration
State of New Mexico Eastern Plains Council of Governments
State of New Mexico Judicial Standards Commission
State of New Mexico Office Of African American Affairs
State of New Mexico Public Defender Department
State of New Mexico Supreme Court
State of New Mexico Thoreau Water and Sanitation District
State of New Mexico Twelfth Judicial District Court
Stonegate Communities TIDD

T

Taos County
Taos Municipal Schools
Taos Soil and 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

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The Trails Public Improvement District
The University Of New Mexico
The University Of New Mexico Alumni Association
The University Of New Mexico Foundation
Third Judicial District Attorney
Third Judicial District Court
Thirteenth Judicial District Attorney
Thirteenth Judicial District Court
Tierra Y Montes Soil & Water Conservation District
Timberon Water & Sanitation District
Torrance County
Town of Clayton
Town of Dexter
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, New Mexico
Town of Tatum
Truth or Consequences Housing Authority
Truth or Consequences Municipal Schools
Tucumcari Public Schools
Tularosa Municipal Schools
Twelfth Judicial District Attorney

U

Union County General Hospital Union County
University of New
Upper Hondo SWCD
Ute Creek SWCD

V

Valencia County
Vaughn Municipal Schools
Ventana West Public Improvement District
Village of Angel Fire
Village of Bosque Farms
Village of Capitan

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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 Grady
Village of Grenville
Village of Logan
Village of Los Lunas
Village of Los Ranchos De Albuquerque
Village of Loving
Village of Melrose
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 Tax Increment Development District
Village of Wagon Mound
Village of Williamsburg
Village of Hatch
Volterra Public Improvement District

W

Wagon Mound Housing Authority
Wagon Mound Schools
West Las Vegas Schools
Western New Mexico University
Western New Mexico University Foundation
Western Regional Housing Authority
Winrock Town Center Tax Increment Development District 1
Winrock Town Center Tax Increment Development District 2
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*

A

Administrative Hearings Office
Administrative Office of the District Attorneys
Albuquerque Metropolitan Arroyo Flood Control Authority
Albuquerque Public Schools
Alto Lakes Water and Sanitation District
Anthony Water and Sanitation District
Arrowhead, Inc.
Artesia Special Hospital District

B

Bernalillo County Metropolitan Court
Board of Examiners for Architects
Board of Licensure for Professional Engineers and Professional Surveyors
Boulders Public Improvement District

C

Public Improvement District
Capitan Municipal Schools
Carlsbad SWCD
Carrizozo Municipal School
Central New Mexico Community College
Central New Mexico Community College Foundation, Inc.
Central Region Educational Cooperative
Chaves County
City of Aztec
City of Bayard
City of Bayard Public Housing Authority
City of Deming
City of Gallup
City of Portales
City of Socorro
Clovis Community College
Central New Mexico Community College Ingenuity, Inc.
Commission of Public Records
Cooperative Educational Services

APPENDICES

Crime Victims Reparation Commission

D

De Baca Family Practice Clinic

Des Moines Municipal Schools

Dora Consolidated Schools

E

Eastern New Mexico University Foundation

Eastern Sandoval County Arroyo Flood Control Authority

Eddy-Lea Energy Alliance, LLC

Education Trust Board

Eighth Judicial District Attorney

Eighth Judicial District Court

El Camino Real Housing Authority

El Valle de Los Ranchos Water & Sanitation District

Eleventh Judicial District Attorney - Division I

Eleventh Judicial District Attorney - Division II

Eleventh Judicial District Court

EMW Gas Association

F

Fifth Judicial District Attorney

Fifth Judicial District Court

First Judicial District Attorney

First Judicial District Court

Fort Sumner

Fort Sumner Housing Authority

Fourth Judicial District Attorney

Fourth Judicial District Court

Fund 13300 Legislature

Fund 20030 Senate Session

Fund 81100 Capitol Kitchen

G

Gallup Housing Authority

Gallup-McKinley County Public Schools

Garfield MDWCA

Governor's Commission on Disability

Greentree Solid Waste Authority

H

High Plains Regional Education Cooperative No. 3

Highlands Stable Isotopes Corporation

House Chief Clerk's Office

APPENDICES

J

Jal Hospital District
Juvenile Public Safety Advisory Board

L

Lea County Solid Waste Authority
Legislative Education Study Committee
Legislative Finance Committee
Lower Rio Grande Public Water Works Authority

M

Magdalena Municipal Schools
Melrose Municipal Schools
Mesa Del Sol Public Improvement District
Mesa Del Sol TIDD 2-5
Mesa Del Sol TIDD 1
Mesilla Valley Regional Dispatch Authority
Metro Narcotics Agency
Middle Rio Grande Conservancy District
Mid-Region Council of Governments
Military Base Planning and Support
Miners' Colfax Medical Center

N

New Mexico Border Authority
New Mexico Compilation Commission
New Mexico Component Appropriation Funds
New Mexico Educational Retirement
New Mexico Finance Authority
New Mexico Highlands University Foundation, Inc.
New Mexico Hospital Equipment Loan Council
New Mexico Indian Affairs Department
New Mexico Institute of Mining and Technology Employee Benefit Trust
New Mexico Lottery Authority
New Mexico Medical Board
New Mexico Military Institute
New Mexico Military Institute Foundation
New Mexico Mortgage Finance Authority
New Mexico Office of the Lieutenant Governor
New Mexico Office of the State Auditor
New Mexico Office of the State Treasurer
New Mexico Public Schools Insurance Authority
New Mexico Renewable Energy Transmission Authority

APPENDICES

New Mexico School for the Blind and Visually Impaired
New Mexico Sentencing Commission
New Mexico Spaceport Authority
New Mexico State Investment Council
New Mexico State Personnel Office
New Mexico Tech Research Foundation
Ninth Judicial District Attorney's Office
Ninth Judicial District Court
NM Board of Veterinary Medicine
NM Central Arizona Project
NM Commission for the Deaf and Hard of Hearing
New Mexico Environmental Department Clean Water State Revolving Fund
Nor-Lea Hospital District

O

Office of Natural Resources Trustee
Office of the Attorney General
Office of the State Engineer/Interstate Stream Commission

P

Pecos Independent Schools
Portales Municipal Schools

R

Region IX Education Cooperative
Reserve Independent Schools
Rio Metro Regional Transit District
Roswell Independent School District

S

Juan College Foundation, Inc.
Santa Clara Housing Authority
Santa Fe Community College
Santa Fe Community College Foundation
STC UNM
Second Judicial District Court
Senate Chief Clerk's Office
Seventh Judicial
Seventh Judicial District Attorney
Sixth Judicial District Attorney's Office
Sixth Judicial District Court
South Central Colfax County Special Hospital District
South Central New Mexico Council of Governments
Southeastern New Mexico Economic Development District

APPENDICES

Southern Sandoval County Arroyo Flood Control Authority
Southwestern Area Workforce Development Board
State Fair
State of New Mexico Eastern Plains Council of Governments
State of New Mexico Judicial Standards Commission
State of New Mexico Public Defender Department
State of New Mexico Supreme Court
Stonegate Communities TIDD

T

Taos County
The Robert O. Anderson Schools of Management Foundation
The Trails Public Improvement District
The University of New Mexico Alumni Association
The University of New Mexico Foundation
Third Judicial District Court
Thirteenth Judicial District Attorney
Town of Hurley
Town of Kirtland
Town of Taos, New Mexico
Twelfth Judicial District Attorney

U

University of New Mexico

V

Village of Corona
Village of Grady
Village of Los Ranchos de Albuquerque
Village of Reserve
Village of Ruidoso
Village of San Jon
Village of Santa Clara
Village of Taos Ski Valley Tax Increment Development District
Village of Wagon Mound
Village of Williamsburg
Volterra Public Improvement District

W

Wagon Mound Housing Authority
Western Regional Housing Authority
Winrock Town Center Tax Increment Development District 2
Workers' Compensation Administration
Workforce Connection of Central New Mexico

Appendix D

At Risk List – Late Reports

Blanco MDWCA
City of Santa Fe
City of Texico
Martin Luther King Jr. Commission
Ramah Water & Sanitation District
REDI Net
Santa Fe Solid Waste Management Agency
South Central Regional Transit District
Town of Carrizozo
Town of Vaughn
Valley Estates Mutual Estates Water & Sewer Association
Village of Jemez Springs
Village of Mosquero
Village of Tijeras