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State Auditor

ACCOUNTABILITY,
TRANSPARENCY &
EXCELLENCE

GAO FY2020 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
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February 4, 2022

Re: GAO FY2020 Findings Report

Greetings,

On behalf of the Government Accountability Office (GAO), I am pleased to present the *GAO FY2020 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 FY2020.

The report is an amalgamation of data gathered from the FY2020 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 cursive script that reads "Stephanie W. Telles".

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

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Executive Summary

Purpose

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, and in addition to the annual audit, the State Auditor may cause the financial affairs and transactions of an agency to be audited in whole or in part. This 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 FY2020 in accordance with the vision 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 12, 2020 for Fiscal Year 2020.¹ 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 Rule², Agreed Upon Procedures (AUP) or financial certifications from local public bodies under the tiered-system of reporting, or the New Mexico Annual Comprehensive Financial Report (ACFR).

FY2020 Results

In total, for FY2020, this report evaluated 524 complete and released audit reports.³ Notably, 97 percent of agencies audited received *unmodified* opinions, meaning test work indicated financial statements and disclosures were presented fairly in all material matters. Furthermore, 43 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 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 New Mexico State Audit Rule 2.2.2 NMAC <https://www.saonm.org/laws-and-regulations/>.

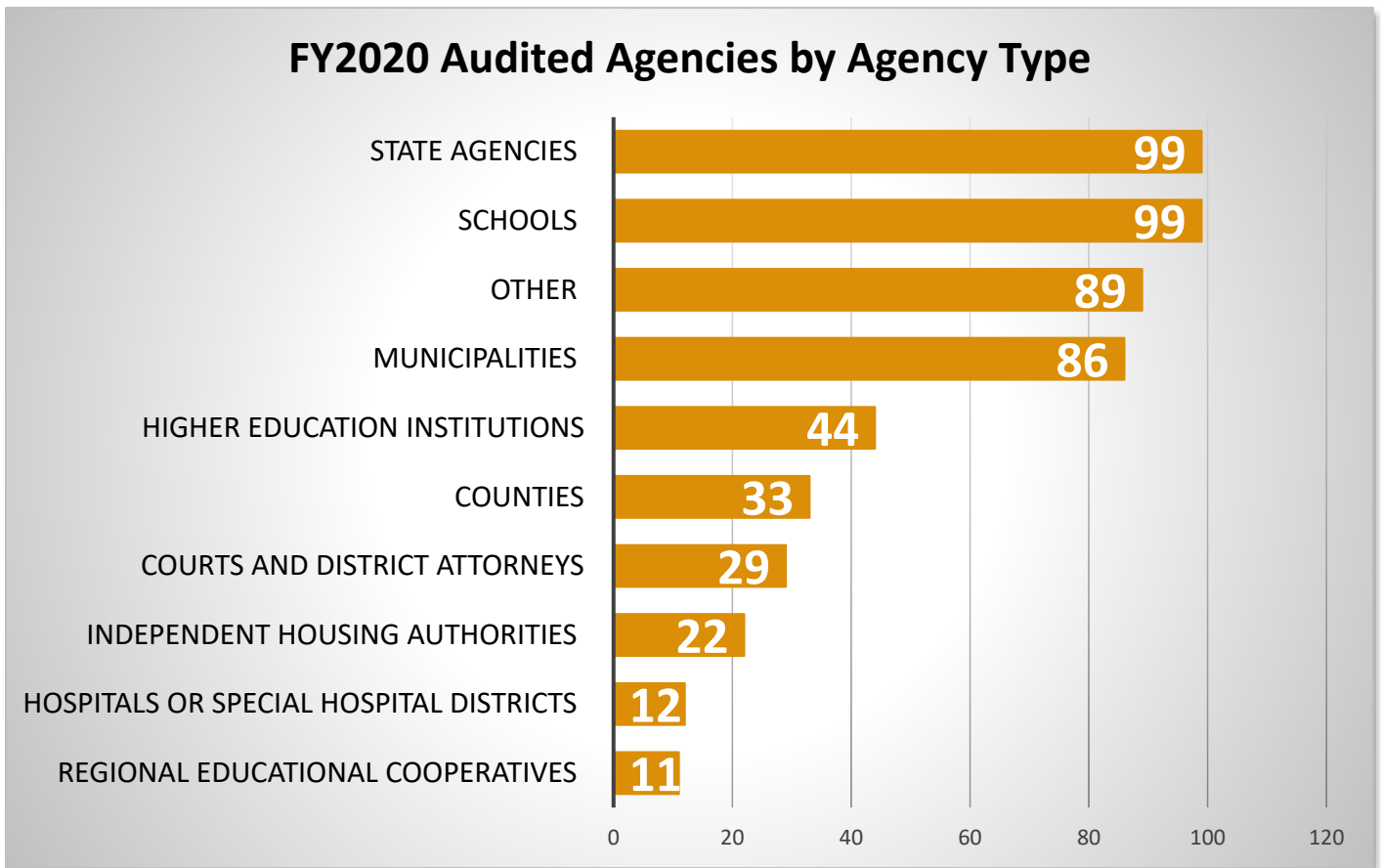
³ As of July 12, 2021 - 14 agencies requiring full financial audits remain on the *at risk list* due to late report submission and the data from those agencies are not included in this analysis, agencies on this list can be found in Appendix D.

FY2020 Audit Overview

Audit Snapshot

Information compiled within this report is based exclusively on the 524 agencies that received full financial audits for FY2020; substantially all of which were conducted by IPAs under the direct oversight authority of the OSA.⁴ The chart in Figure 1 details the count of agencies who received a full financial audit for FY2020 categorized by agency type.

Figure 1 – FY2020 Governmental agency audit snapshot⁵



⁴ IPAs conduct substantially all 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.

⁵ 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*.⁶ 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. 97% 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. FY2020 agencies with *unmodified opinions* issued can be found in Appendix B.

Figure 2 – Overview of Agency Opinions⁷

⁶ 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.

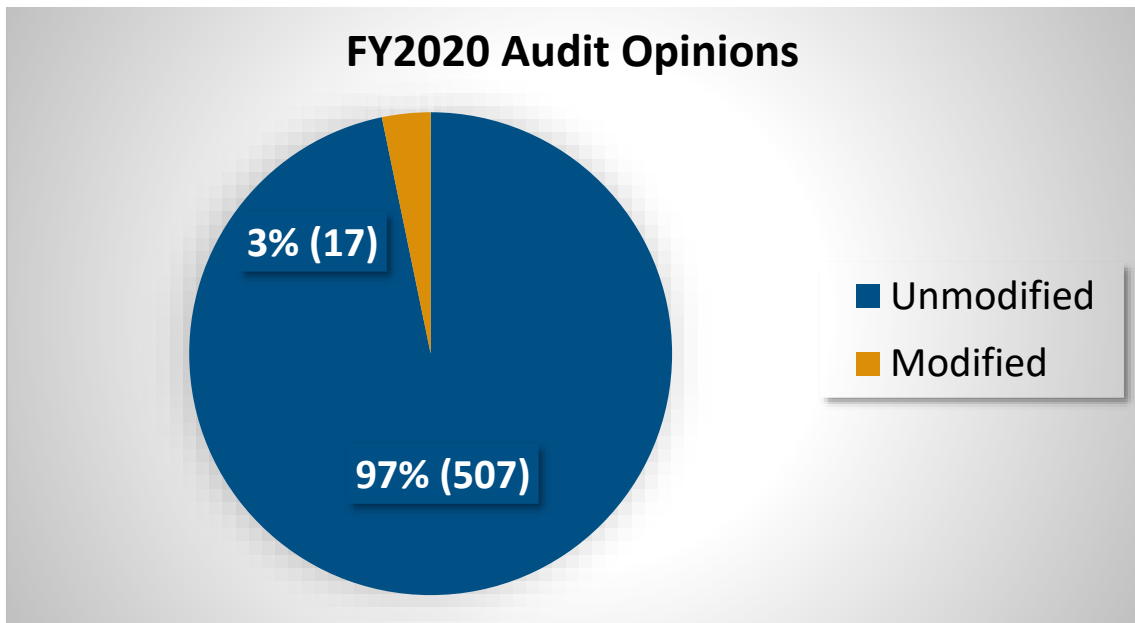
⁷ Agencies with *multiple opinions* are captured in the *modified* total in Figure 2

Agencies with Multiple or Modified Opinions

Multiple Opinions

Cibola County

Espanola Public Schools



FY2020 Audit Overview

	Office of the Superintendent of Insurance Public Education Department Town of Bernalillo
Modified Opinions	
Qualified Opinion	City of Bloomfield City of Jalisco NM Department of Homeland Security and Emergency Management NM General Services Department Northern NM College REDI Net Town of Edgewood Village of Tularosa Village of Columbus Village of Milan
Disclaimer of Opinion	Town of Estancia Village of Tijeras

Table 1 – FY2020 Multiple and Modified Audit Opinions by Agency⁸

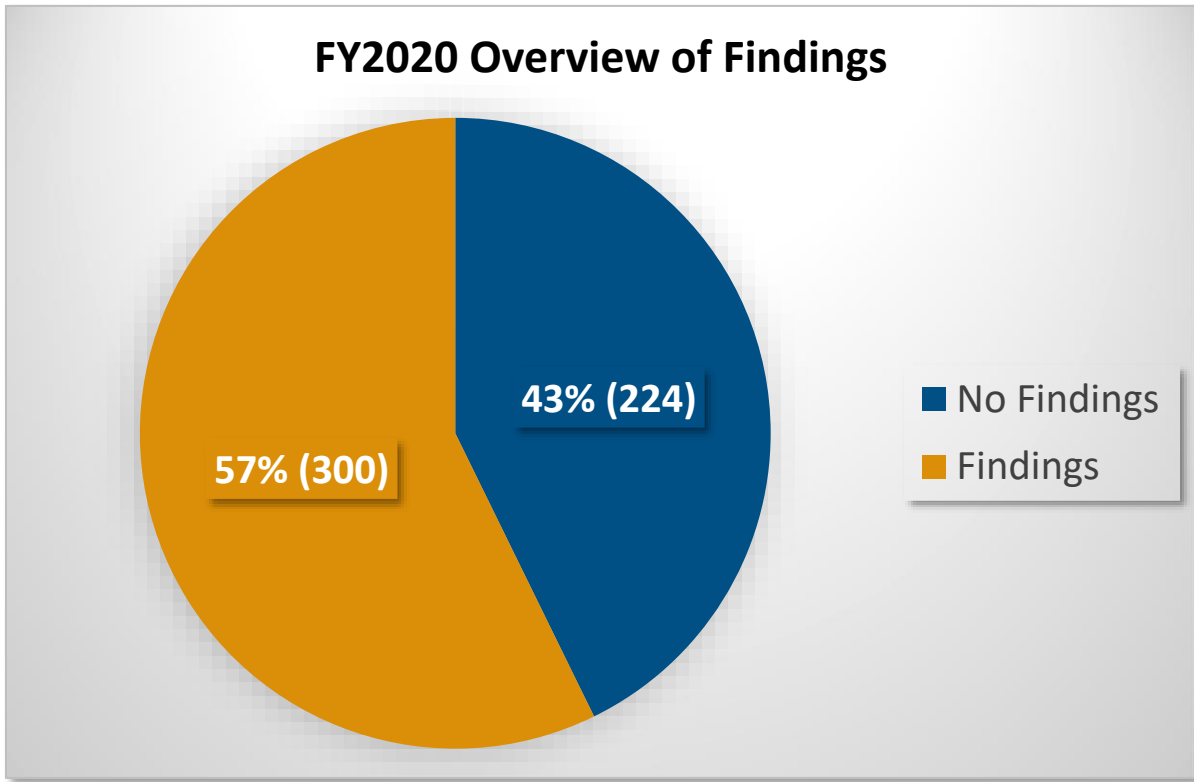
In addition to an opinion an audit report may hold *findings*, indicating evidence of nonconformity with audit criteria. In some instances, an agency receiving an *unmodified opinion* may also receive an evaluation that delivers *no findings*. This is the best case scenario for an agency signifying a *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

FY2020 Audit Overview

Figure 3 – 43% of agencies receiving a full financial audit were issued no findings thus indicating a “clean bill of health”

⁸ *Multiple Opinions* is inclusive of different/multiple opinions on various aspects of the financial statements and findings, adverse, or disclaimer concluding opinions. There were no adverse findings in the audit report.

Audit Findings



Further analysis of FY2020 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 FY2020, from most severe to least severe, consist of: *material non-compliance*, *material weakness*, *significant deficiency*, *other non-compliance*, and *other matter*.⁹

Finding Recommendations

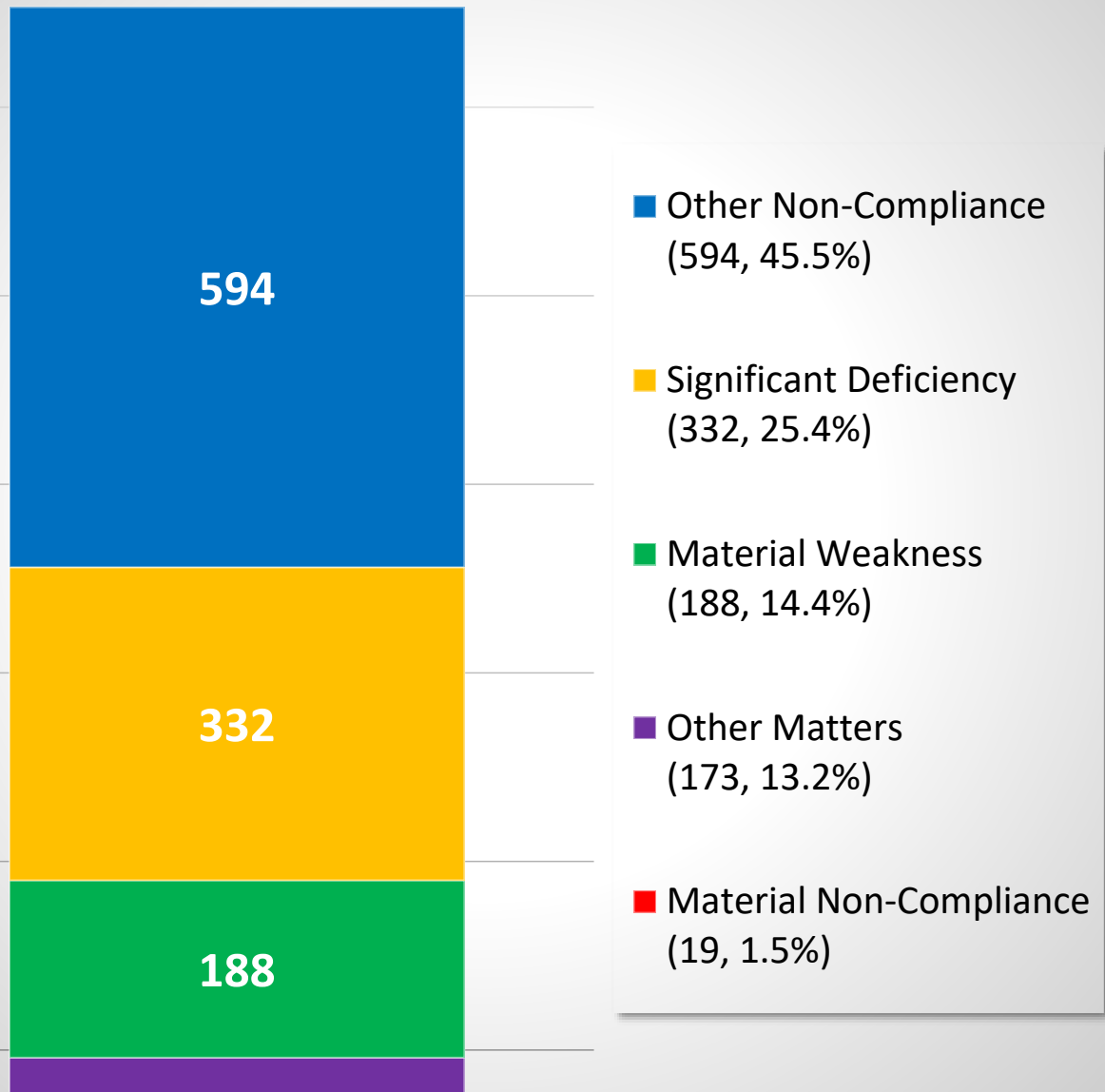
Agency management should pay close attention to the *findings* issued along with the auditor

FY2020 Audit Overview

Figure 4 – Total FY2020 findings by classification

⁹ Detailed definitions of the finding classifications are found in Appendix A.

Fiscal Year 2020 Total Findings By Classification (total findings 1,306)

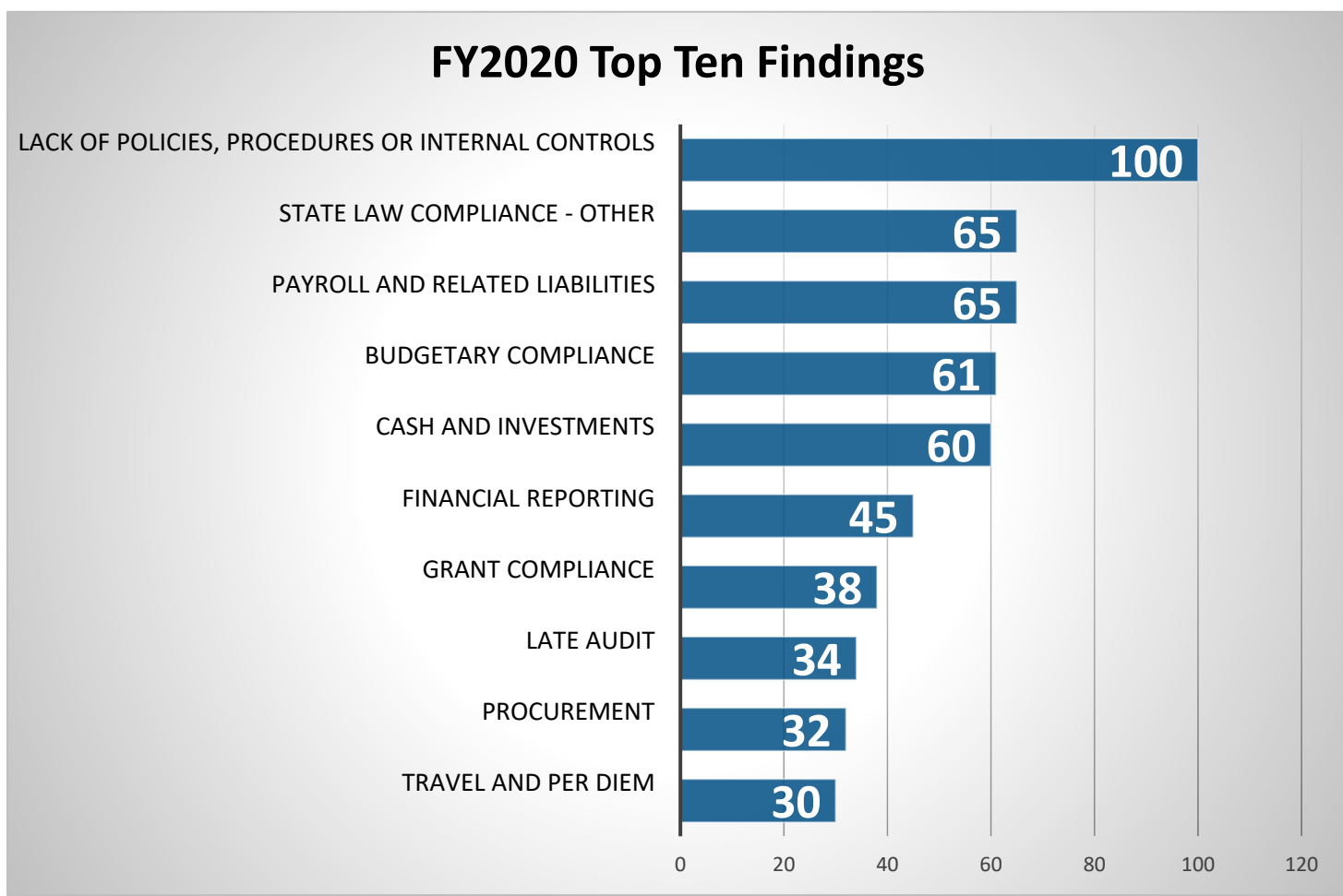


FY2020 Audit Overview

Most Common Findings

Findings issued as a result of an audit are intended to serve as an opportunity for agencies to review past events with a vision toward improvement, not means for ridicule or to discredit an agencies practice. 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 FY2020 annual financial audits statewide. Definitions of *findings categories* developed by the OSA are detailed in Appendix A.

Figure 5 – FY2020 Top ten findings by category¹⁰



¹⁰ Top ten findings are listed in categories developed by the OSA for this report and account solely for findings newly identified in FY2020 and do not include repeat findings from prior years.

FY2020 Agency Overview

Agency Highlights

Table 2 – FY2020 Multiple and Modified Audit Opinions by Agency

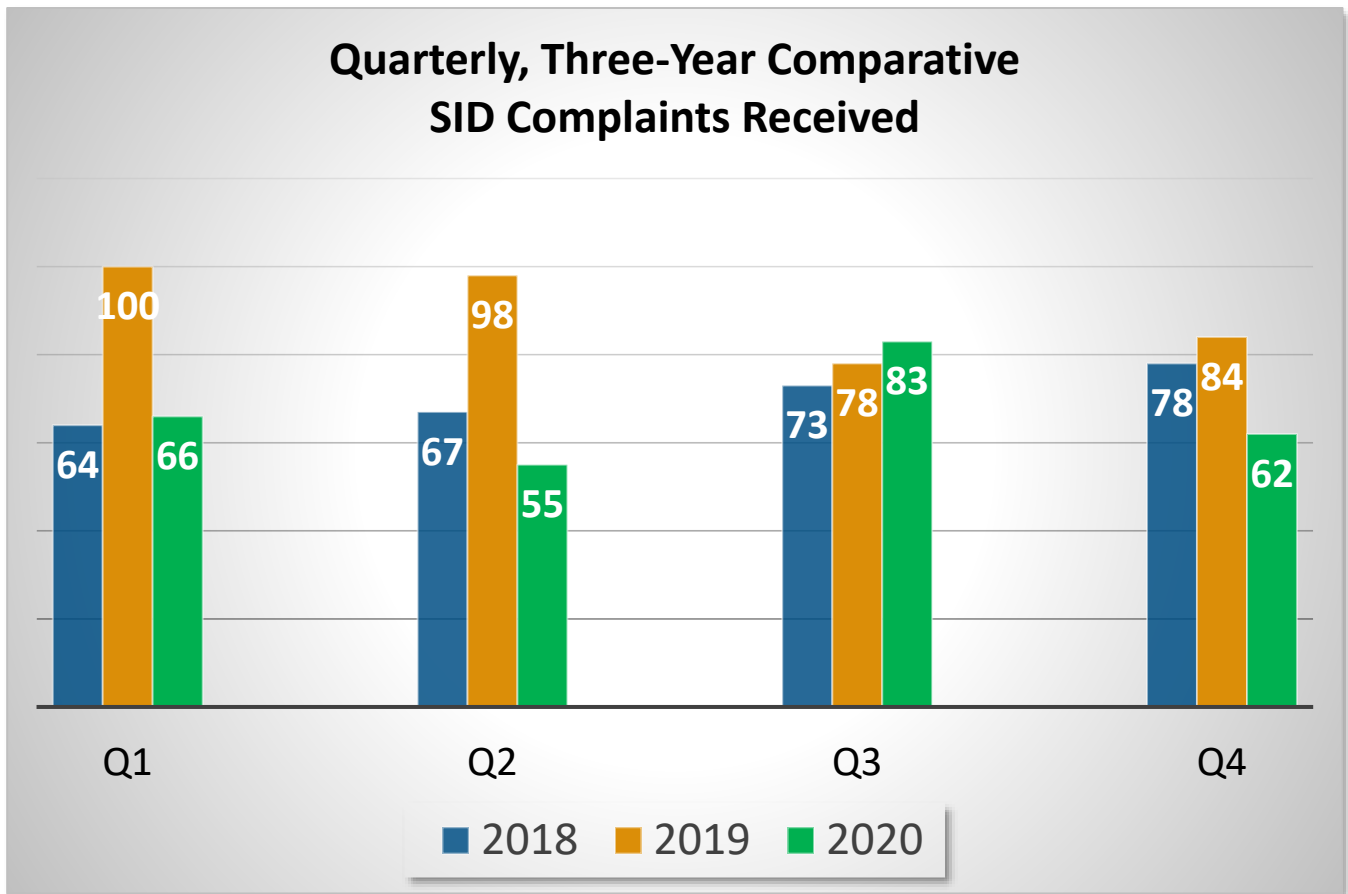
Agency Type	Audit Count	Unmodified Opinion	Modified Opinion	No Findings	# of Findings Count
Regional Educational Cooperatives	11	11	0	5	10
Hospitals or Special Hospital Districts	12	12	0	8	13
Independent Housing Authorities	22	22	0	13	18
Courts and District Attorneys	29	29	0	16	23
Counties	33	32	1	5	120
Higher Education Institutions	44	43	1	32	56
Municipalities	86	77	9	18	250
Other Agencies	89	88	1	55	83
State Agencies	99	95	4	52	296
Schools & School Districts	99	98	1	22	437
Totals	524	507	17	226	1306

Special Investigations Snapshot

Complaints Received

Historically, Special Investigations Division (SID) reviews over 300 complaints annually. The complaints received are instrumental to the OSA’s overall impact. Complaints received are often broad, fact-finding procedures as part of an open examination allow us to narrow our focus to specifics for more in-depth test work as part of the annual audit.

Figure 6– Three-year comparative of complaints received¹¹



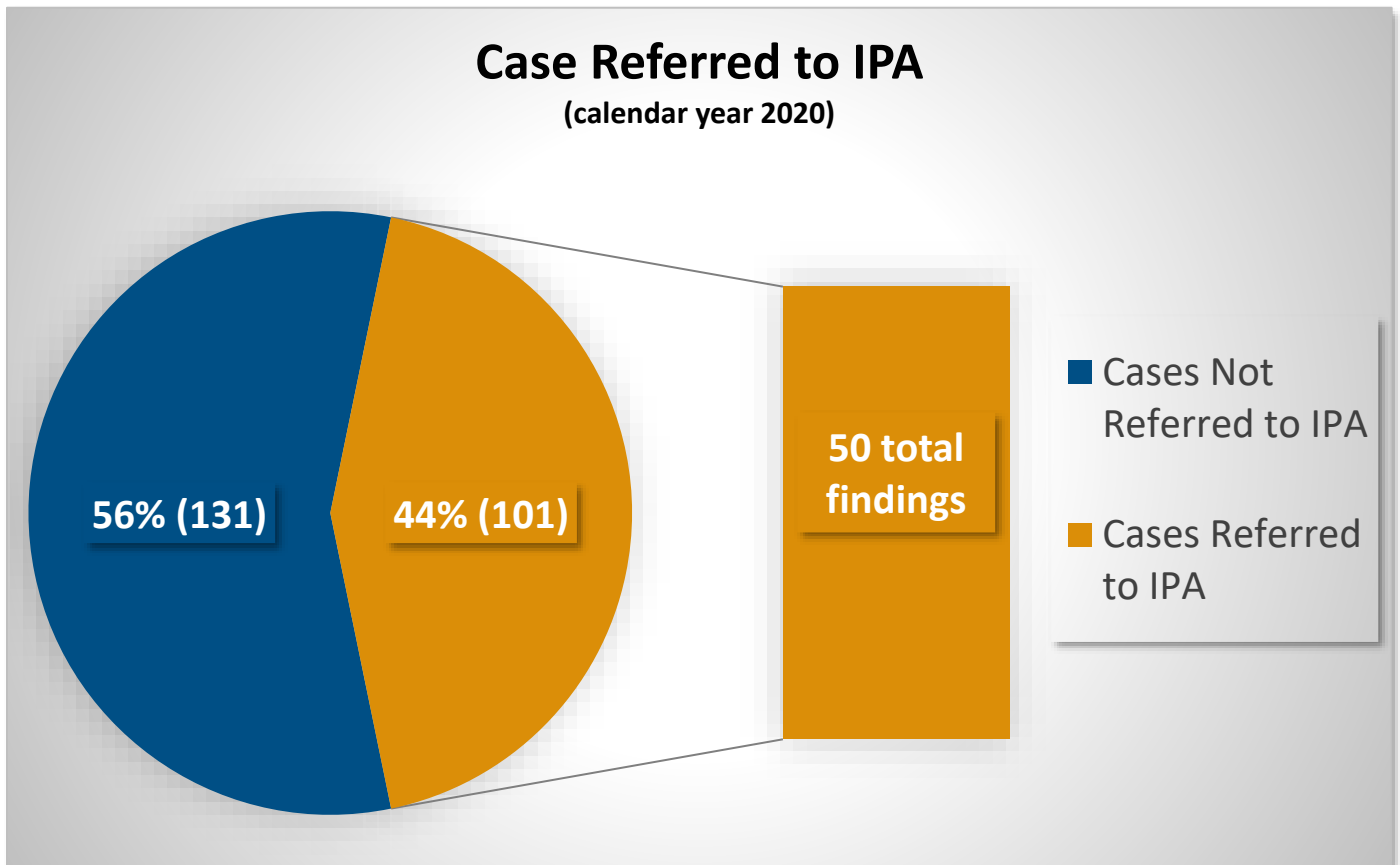
¹¹ In some instances, a single examination may incorporate numerous complaints/reports of waste, fraud, and abuse.

Special Investigations Snapshot

Cases Referred

In 2020, 44% 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. As a result of the SID referrals to the IPA 50 findings were identified.

Figure 7 – Percentage of SID cases referred IPAs¹²



¹² In some instances, a single referral may incorporate numerous complaints/reports of waste, fraud, and abuse.

Risk Advisories

Issued by the Government Accountability Office, *Risk Advisories*¹³ communicate issues concern identified by the OSA while performing various risk-based activities including, but not limited to audits and examinations. The purpose of these advisories is to raise awareness on particular areas of financial reporting or compliance risk, aid in the prevention and detection of weaknesses that may trigger the risk, and to offer guidance on how to identify and mitigate the risk.

[Mobile Device Inventory Control](#)

[Local Government Travel Expenditures](#)

[Mitigating Risk in Overtime Practices at Police & Public Safety Departments](#)

[Emergency Procurement Risks](#)

[Electronic Vendor Fraud](#)

[Payroll Spoofing and Phishing Scams](#)

[Ransomware Defense](#)

[MVD “Smishing” Scam](#)

[Guidance for Individuals and Businesses on Fraudulent Unemployment Benefits](#)

[Identity Theft and Social Media Scams Concerning Unemployment Benefits](#)

¹³ All Risk Advisories can be found by visiting <https://www.saonm.org/accountability-office/risk-advisories/>

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 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

FY2020 Agencies in scope of this report that received unmodified opinions

A

Administrative Hearings Office
Administrative Office of The District Attorneys
Adult Parole Board
Aging and Long-Term Services Department
Alamogordo Municipal Schools
Albuquerque Bernalillo County Water Utility Authority
Albuquerque Housing Authority
Albuquerque Metropolitan Arroyo Flood Control Authority
Albuquerque Public Schools
Albuquerque Public Schools Foundation
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

APPENDICES

Board of Examiners for Architects
Board of Licensure for Professional Engineers and Professional Surveyors
Board of Nursing
Boulders Public Improvement District

C

Cabazon Public Improvement District
Camino Real Regional Utility Authority
Capitan Municipal Schools
Carlsbad Irrigation District
Carlsbad Municipal Schools
Carlsbad Soil & Water Conservation District
Carrizozo Municipal School
Catron County
Central Consolidated Schools District
Central New Mexico Community College
Central New Mexico Community College Foundation
Central Region Educational Cooperative REC #5
Chama Valley Schools
Chaves County
Chaves Soil & Water Conservation District
Cibola County
Cimarron Municipal Schools
City of Alamogordo
City of Albuquerque
City of Anthony
City of Aztec
City of Bayard
City of Belen
City of Bloomfield
City of Carlsbad
City of Clovis
City of Deming
City of Elephant Butte
City of Espanola
City of Eunice
City of Farmington
City of Gallup
City of Grants
City of Hobbs
City of Las Cruces
City of Las Vegas

APPENDICES

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 Santa Rosa
City of Socorro
City of Sunland Park
City of Truth or Consequences
City of Tucumcari
Claunch-Pinto Soil & Water Conservation District
Clayton Health Systems D/B/A Union County General Hospital
Clayton Municipal Schools
Cloudcroft 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
Colfax County
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 County
DeBaca Family Practice, Inc.
Deming Public Schools
Department of Military Affairs
Des Moines Municipal Schools
Developmental Disabilities Planning Council
Dexter Consolidated Schools
Dona Ana County
Dona Ana Mutual Domestic Water Consumers Association
Dora Consolidated Schools
Dulce Independent School District

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E

East Rio Arriba Soil & Water Conservation District
Eastern Area Workforce Development Board
Eastern New Mexico Natural Gas Association, Inc.
Eastern New Mexico University
Eastern New Mexico Water Utility Authority
Eastern Regional Housing Authority
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 of New Mexico
Eighth Judicial District Attorney
Eighth Judicial District Court
El Camino Real Housing Authority
El Prado Water & Sanitation District
El Valle De Los Ranchos
Eldorado Area Water and Sanitation District
Elephant Butte Irrigation District
Eleventh Judicial District Attorney - Division I
Eleventh Judicial District Attorney - Division II
Eleventh Judicial District Court
Elida Municipal Schools
EMW Gas Association
Energy, Minerals and Natural Resources Department
Energy Department
Estancia Municipal Schools
Estancia Vallet SWA
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 Irrigation District
Fort Sumner Housing Authority
Fort Sumner Municipal Schools
Four Corners Regional Educations Cooperative #1

APPENDICES

Fourth Judicial District Attorney
Fourth Judicial District Court

G

Gadsden Independent School District
Gallup-Mckinley County Schools
Gaming Control Board
Garfield Mutual Domestic Water Consumers Association
Governor's Commission on Disability
Grady Municipal Schools
Grant County
Grants/Cibola County Schools
Greentree Solid Waste Authority
Guadalupe County

H

Hagerman Municipal School
Harding County
Hatch Valley Public Schools
Hidalgo County
High Plains Regional Education Cooperative No. 3
Highlands Stable Isotopes Cooperation
Hobbs Municipal Schools
Hondo Valley Public Schools
House Municipal Schools
Housing Authority of the City of Raton

I

Incorporated County of Los Alamos
InnovateABQ

J

Jal Hospital District
Jal Public Schools
Jemez Mountain School District
Jemez Springs Domestic Water Association
Jemez Valley Public Schools
Juan Tabo Hills Estates Public Improvement District

L

La Union Mutual Domestic Water Consumer Association
Lake Arthur Municipal Schools
Las Cruces Public Schools
Las Vegas City Schools
Lea County
Lea County Communications Authority

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Lea County Solid Waste Authority
Legislative Education Study Committee
Legislative Finance Committee
Lincoln County
Lobo Club
Lobo Energy, Inc.
Logan Municipal Schools
Lordsburg Municipal School District No. 1
Lordsburg Public Housing Authority
Los Alamos Schools
Los Lunas Public 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
Mark Armijo Academy
Martin Luther King, Jr. Commission
Maxwell Municipal Schools
Mckinley County
Melrose School District
Mesa Del Sol Public Improvement District
Mesa Del Sol Tax Increment Development District 1
Mesa Del Sol Tax Increment Development Districts 2-5
Mesa Vista Consolidated School District
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
Miner's Colfax Medical Center
Montecito Estates Public Improvement District
Mora County
Mora Independent Schools
Moriarty-Edgewood Schools
Mosquero Municipal Schools
Mountain Mahogany

Mountainair Public Schools

N

New Mexico Administrative Office of the Courts
New Mexico Beef Council
New Mexico Children, Youth & Families Department
New Mexico Commission for the Blind
New Mexico Compilation Commission
New Mexico Corrections Department
New Mexico County Insurance Authority Pool
New Mexico Department of Game and Fish
New Mexico Department of Health
New Mexico Department of Information Technology
New Mexico Department of Public Safety
New Mexico Department of Veterans' Services
New Mexico Early Childhood Education and Care Department
New Mexico Educational Retirement Board
New Mexico Finance Authority
New Mexico Higher Education Department
New Mexico Highlands University
New Mexico Highlands University Foundation
New Mexico Indian Affairs Department
New Mexico Institute of Mining and 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. Inc.
New Mexico Mortgage Finance Authority
New Mexico Office of the Public Defender
New Mexico Office of the State Auditor
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 Second Judicial District Attorney
New Mexico Self-Insurers' Fund
New Mexico Sentencing Commission
New Mexico State Ethics Commission

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New Mexico State Investment Council
New Mexico State University
New Mexico State University Foundation
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 Board of Veterinary Medicine
NM Border Authority
NM Central Arizona Project
NM Commission for The Deaf and Hard of Hearing
NM Department of Finance and Administration
NM Department of Transportation
NM Economic Development Department
NM Hospital Equipment Loan Council
NM Institute of Mining and Technology Employee Benefits Trust
NM Intertribal Ceremonial Office
NM Human Services Department
NM Public School Facilities Authority
NM Spaceport Authority
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
Northern Area 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 for Military Base Planning
Office of Natural Trustees
Office of the Attorney General
Office of The Secretary of State
Office of The State Engineer / Interstate Stream Commission
Office of the State Treasurer
Otero County
Otis Mutual Domestic Water Consumers & Sewage Works Association

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P

Pecos Housing Authority
Pecos Independent Schools
Pecos Valley Artesian Conservancy District
Pecos Valley Regional Education Cooperative #8
Penasco Independent School District
Pojoaque Valley Schools
Portales Municipal Schools
Public Education Department
Public Employee Labor Relations Board
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 – REC #9
Regional Coalition of LANL Communities
Regional Education Cooperative #6
Regional Education Cooperative VII
Regulation and Licensing Department
Reserve Independent Schools
Rio Arriba County
Rio Arriba County Housing Authority
Rio Metro Regional Transit District
Rio Rancho Public Schools
Roosevelt County
Roosevelt General Hospital
Roswell Independent School District No. 4
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 Juan Soil & Water Conservation District

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San Miguel County
Sandoval County
Santa Clara Housing Authority
Santa Fe Community College
Santa Fe Community College Foundation
Santa Fe County
Santa Fe Public Schools
Santa Rosa Consolidated Schools
Second Judicial District Court
Senate Chief Clerk's Office
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 NM Council of Governments
South Central Regional Transit District
South Central Solid Waste Authority
Southeastern NM Economic Development District
Southern Sandoval County Arroyo Flood Control Authority
Southwest NM Council of Governments
Southwest Region Education Center
Southwest Solid Waste Authority
Southwestern Area Workforce Development Board
Springer Municipal Schools
State of New Mexico Court of Appeals
State of New Mexico Department of Cultural Affairs
State of New Mexico Department of Workforce Solutions
State of New Mexico Eastern Plains Council of Governments
State of New Mexico Fund 13300 Legislature
State of New Mexico Fund 20030 Senate
State of New Mexico Fund 81100 Capitol Kitchen
State of New Mexico General Fund
State of New Mexico House Chief Clerk's Office
State of New Mexico House of Representatives
State of New Mexico Human Services Department
State of New Mexico Judicial Standards Commission

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State of New Mexico Legislative Council Service
State of New Mexico Office Of African American Affairs
State of New Mexico Senate Chief Clerk's Office
State of New Mexico Supreme Court
State of New Mexico Thoreau Water and Sanitation District
State of New Mexico Workers' Compensation Administration
State of New Mexico Office of the Governor
State of New Mexico Office of the Lieutenant Governor
State Personnel Office
STC.UNM

T

Taos County
Taos Municipal Schools
Taos Skill Valley TIDD
Taos Soil and Water Conservation District
Tatum Municipal Schools
Tenth Judicial District Attorney
Tenth Judicial District Court
Texico Municipal Schools
The Trails Public Improvement District
The University of New Mexico
The University of New Mexico Foundation, Inc.
Third Judicial District Attorney
Third Judicial District Court
Thirteenth Judicial District Attorney
Thirteenth Judicial District Court
Tierra Y Montes Soil & Water Conservation District
Torrance County
Town of Carrizozo
Town of Clayton
Town of Cochiti Lake
Town of Dexter
Town of Elida
Town of Hagerman
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 Springer Public Housing Authority

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Town of Taos, New Mexico
Town of Tatum
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
UNM – Lobo Development Corporation
UNM Alumni Association
Upper Hondo Soil & Water Conservation District
Upper La Plata DWC & SWC Cooperative
Ute Creek Soil & Water Conservation District

V

Valencia County
Vaughn Municipal Schools
Ventana West Public Improvement District
Village of Angel Fire
Village of Bosque Farms
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 Fort Sumner Housing Authority
Village of Grady
Village of Grenville
Village of Hatch
Village of Logan
Village of Los Lunas
Village of Los Ranchos De Albuquerque
Village of Loving
Village of Magdalena
Village of Melrose
Village of Mosquero

APPENDICES

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 Wagon Mound
Village of Williamsburg
Volterra Public Improvement District

W

Wagon Mound Schools
West Las Vegas Schools
Western New Mexico University
Western Regional Housing Authority
Winrock Town Center Tax Increment Development District 1
Winrock Town Center Tax Increment Development District 2
Workforce Connection of Central New Mexico

Z

Zuni Public School District

Appendix C

Agencies with a *Clean Bill of Health*

A

Administrative Hearings Office
Administrative Office of The District Attorneys
Albuquerque Bernalillo County Water Utility Authority
Albuquerque Metropolitan Arroyo Flood Control Authority
Albuquerque Public Schools Foundation
Alto Lakes Water and Sanitation District
Angel Fire Public Improvement District 2007-1
Animal Services Center of Mesilla Valley
Animas Independent School District No. 6
Artesia Public Housing Authority
Artesia Special Hospital District

APPENDICES

B

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

C

Cabezon Public Improvement District
Carlsbad Soil & Water Conservation District
Carrizozo Municipal Schools
Central New Mexico Community College
Central NM Community College Foundation
Central Region Educational Cooperative Rec #5
Chaves County
Chaves Soil & Water Conservation District
City of Carlsbad
City of Moriarty
City of Rio Rancho
City of Socorro
Claunch-Pinto Soil & Water Conservation District
Clovis Community College
Clovis Housing and Redevelopment Agency, Inc
CNM Ingenuity
Commission of Public Records
Commissioner of Public Lands
Cooperative Educational Services

D

De Baca Family Practice Clinic
Doña Ana Mutual Domestic Water Consumers Association
Dora Consolidated Schools
Dulce Independent Schools

E

East Rio Arriba Soil & Water Conservation District
Eastern Sandoval County Arroyo Flood Control Authority
Eddy-Lea Energy Alliance, LLC
Education Trust Board of New Mexico

APPENDICES

Eighth Judicial District Attorney
Eighth Judicial District Court
El Valle De Los Ranchos
Eldorado Area Water & Sanitation District
Elephant Butte Irrigation District
Eleventh Judicial District Attorney Division I
Eleventh Judicial District Attorney -Division II
EMW Gas Association
ENMU Foundation
Environment Department Clean Water State Revolving Fund
Estancia Vallet SWA

F

Fifth Judicial District Attorney
First Judicial District Attorney
Floyd Municipal Schools
Fourth Judicial District Attorney

G

Gallup-Mckinley County Schools
Gaming Control Board
Governor's Commission on Disability
Greentree Solid Waste Authority

H

Highlands Stable Isotopes Corporation

I

Incorporated County of Los Alamos, Nm
Innovate Abq

J

Jal Hospital District
Jemez Springs Domestic Water Association
Juan Tabo Hills Estates Public Improvement District

L

La Union Mutual Domestic Water Consumer Association
La Union Mutual Domestic Water Consumer Association
Lea County Communications Authority
Lea County Solid Waste Authority
Legislative Finance Committee
Lobo Club
Lobo Energy, Inc.

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Lower Petroglyphs Public Improvement District
Lower Rio Grande Public Water Works Authority

M

Magdalena Municipal Schools
Mariposa East Public Improvement District
Mark Armijo Academy
McKinley County
Melrose School District
Mesa Del Sol Public Improvement District
Mesa Del Sol Tax Increment Development District 1
Mesa Del Sol TIDD 2-5

N

New Mexico Military Institute Foundation, Inc.
New Mexico Office of the Public Defender
New Mexico Office of the State Auditor
New Mexico Public Schools Insurance Authority
New Mexico Renewable Energy Transmission Authority
New Mexico School for the Blind and Visually Impaired
New Mexico Second Judicial District Attorney
New Mexico State Ethics Commission
New Mexico State Fair Commission
New Mexico State Investment Council
New Mexico State University Foundation
New Mexico Tech Research Foundation
New Mexico Tourism Department
Ninth Judicial District Attorney's Office
Ninth Judicial District Court
NM Board of Veterinary Medicine
NM Border Authority
NM Commission for the Deaf and Hard of Hearing
NM Department of Transportation
NM Economic Development Department
NM Hospital Equipment Loan Council
NM Institute of Mining and Technology Employee Benefits Trust
Nor-Lea Hospital District
Northwest NM Council of Governments

O

Office for Military Base Planning
Office of Natural Trustees
Office of the Attorney General
Office of the State Treasurer

APPENDICES

P

Pecos Housing Authority
Portales Municipal Schools
Public Employee Labor Relations Board

R

Raton Public Service Company
Region IX Education Cooperative - REC #9
Regional Education Cooperative #6
Regional Education Cooperative VII
Reserve Independent Schools
Rio Arriba Conty Housing Authority

S

Saltillo Public Improvement District
San Juan College Foundation, Inc.
San Juan County
Sandoval County
Santa Fe Community College Foundation
Second Judicial District Court
Seventh Judicial District Attorney
Sierra Vista Hospital
Silver Consolidated School District No. 1
Sixth Judicial District Attorney's Office
South Central NM Council of Governments
South Central Solid Waste Authority
Southeastern NM Economic Development District
Southern Sandoval County Arroyo Flood Control Authority
Southwestern Area Workforce Development Board
State of New Mexico Court of Appeals
State of New Mexico Eastern Plains Council of Governments
State of New Mexico Fund 13300 Legislature
State of New Mexico Fund 81100 Capitol Kitchen
State of New Mexico General Fund
State of New Mexico House Chief Clerk's Office
State of New Mexico House of Representatives
State Of New Mexico Judicial Standards Commission
State of New Mexico Senate Chief Clerk's Office
State of New Mexico Supreme Court
State of New Mexico, Office of the Governor
State of New Mexico, Office of the Lieutenant Governor
State Personnel Office
STC.UNM

APPENDICES

T

Taos Ski Valley TIDD
Taos Soil & Water Conservation District
The Trails Public Improvement District
The University of New Mexico Foundation, Inc.
Tierra Y Montes Soil & Water Conservation District
Town of Mountainair
Town of Silver City
Truth or Consequences Housing Authority
Tularosa Municipal Schools
Twelfth Judicial District Attorney

U

UNM - Lobo Development Corporation
UNM Alumni Association
Upper Hondo Soil & Water Conservation District

V

Ventana West Public Improvement District
Village of Bosque Farms
Village Of Corona
Village of Cuba
Village of Eagle Nest
Village of Fort Sumner
Village of Fort Sumner Housing Authority
Village of Grady
Village of Logan
Village of Los Lunas
Village of Reserve
Village of Ruidoso
Village Of San Jon
Village of Williamsburg
Volterra Public Improvement District

W

Western Regional Housing Authority

Appendix D

At Risk List – Late Reports

Village of Capitan
Village of Jemez Springs
City of Lordsburg
Village of Maxwell
City of Ruidoso Downs
City of Santa Fe
City of Texico
Santa Fe Solid Waste Management Agency
New Mexico Municipal Energy Acquisition Authority
Buckman Direct Diversion Project (City of Santa Fe)
Timberon Water & Sanitation District
Cebolleta Land Grant