

# GAO FY2021 Findings Report

**Office of the State Auditor**

Government Accountability Office

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**GAO**

Government Accountability Office  
New Mexico Office of the State Auditor



**State of New Mexico**  
**Office of the State Auditor**

CONSTITUENT SERVICES  
(505) 476-3821

December 5, 2022

Re: GAO FY2021 Findings Report

Greetings,

On behalf of the Government Accountability Office (GAO), I am pleased to present the *GAO FY2021 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 FY2021.

The report is an amalgamation of data gathered from the FY2021 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 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 FY2021 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, 2022 for Fiscal Year 2121.<sup>1</sup> 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 Rule<sup>2</sup>, 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).

## FY2021 RESULTS

In total, for FY2021, this report evaluated 526 complete and released audit reports.<sup>3</sup> Notably, 98 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 overview is

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<sup>1</sup> 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](http://www.saonm.org/government_accountability_office).

<sup>2</sup> New Mexico State Audit Rule 2.2.2 NMAC <https://www.saonm.org/laws-and-regulations/>.

<sup>3</sup> As of July 12, 2022 - 26 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.



helpful for agency management and oversight agencies to identify pain-points more effectively 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.

## FY2021 Audit Overview

### AUDIT SNAPSHOT

Information compiled within this report is based exclusively on the 526 agencies that received full financial audits for FY2021; substantially all of which were conducted by IPAs under the direct oversight authority of the OSA.<sup>4</sup> The chart in Figure 1 details the count of agencies who received a full financial audit for FY2021 categorized by agency type.

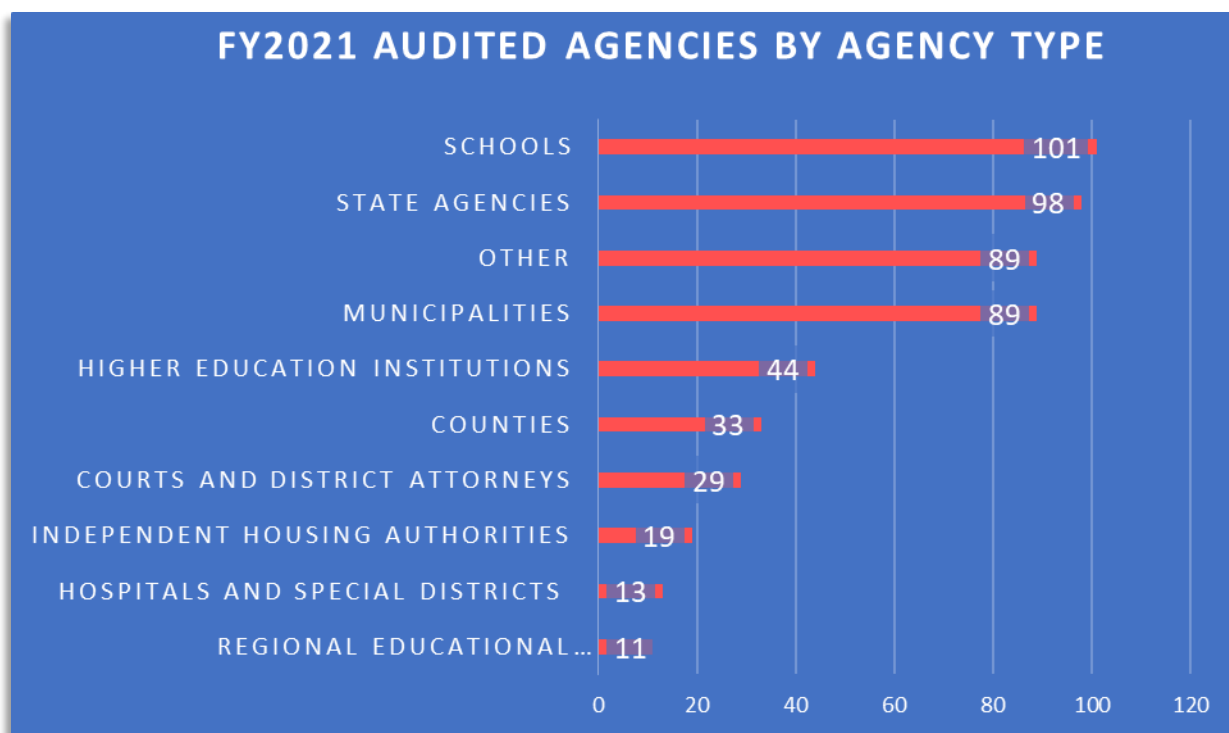


Figure 1 – FY2021 Governmental agency audit snapshot<sup>5</sup>

<sup>4</sup> 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.

<sup>5</sup> 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 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*.<sup>6</sup> 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. 98% 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. FY2021 agencies with *unmodified opinions* issued can be found in Appendix B.

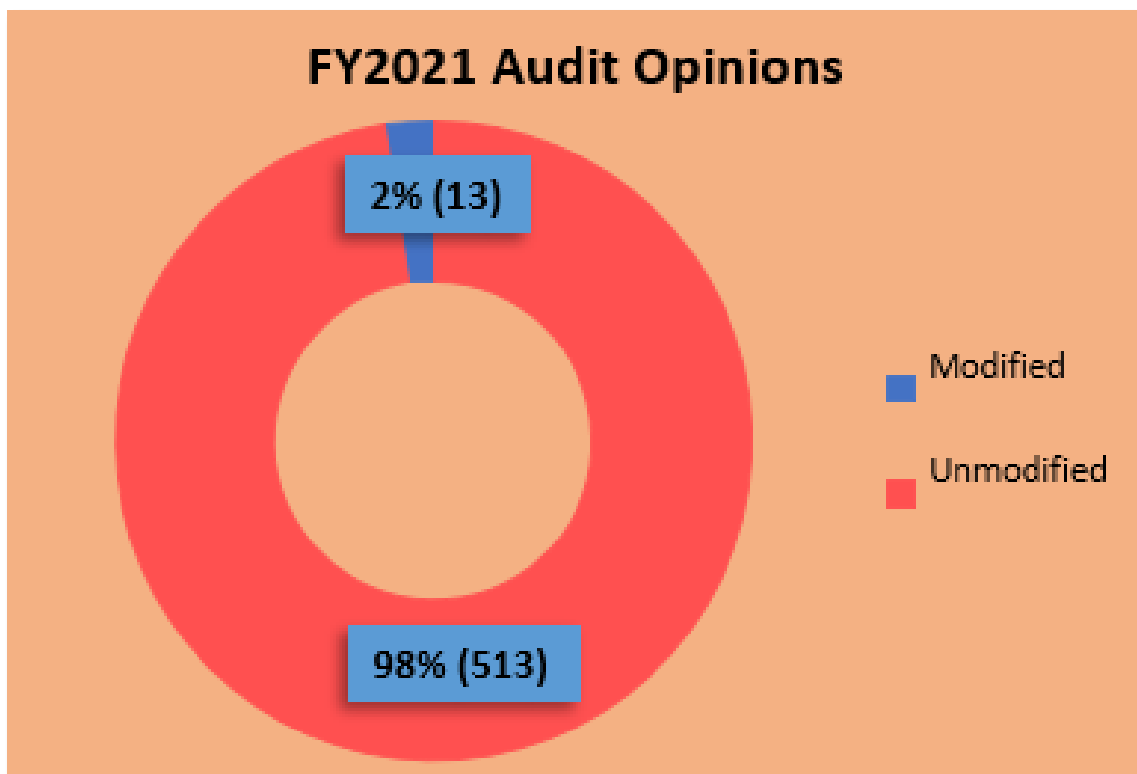


Figure 2 – Overview of Agency Opinions<sup>7</sup>

<sup>6</sup> 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.

<sup>7</sup> Agencies with *multiple opinions* are captured in the *modified* total in Figure 2

## ***Agencies with Multiple or Modified Opinions***

<b><i>Multiple Opinions</i></b>	City of Bloomfield Estancia Valley Solid Waste Authority Mesilla Valley Public Housing Authority Town of Bernalillo Village of Columbus Village of Tijeras
	<b><i>Modified Opinions</i></b>
<b><i>Qualified Opinion</i></b>	NM Department of Homeland Security and Emergency Management NM General Services Department Northern NM College Town of Edgewood Village of Tularosa
<b><i>Disclaimer of Opinion</i></b>	Public Education Department City of Santa Rosa

*Table 1 – FY2021 Multiple and Modified Audit Opinions by Agency<sup>8</sup>*

<sup>8</sup> *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.

## AUDIT FINDINGS

In addition to an opinion an audit report may contain *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 FY2021; a full list of agencies with a *clean bill of health* can be found in Appendix C.

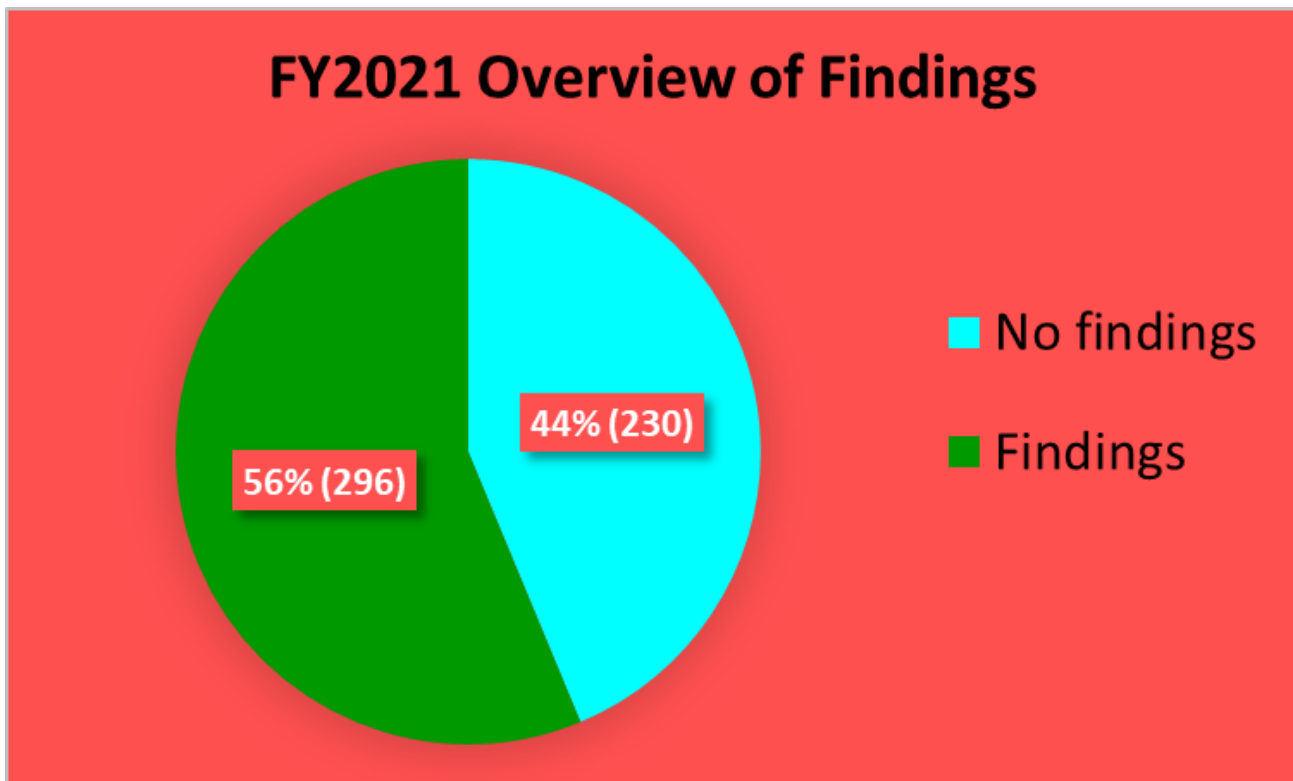


Figure 3 – 44% of agencies receiving a full financial audit were issued no findings thus indicating a “clean bill of health”

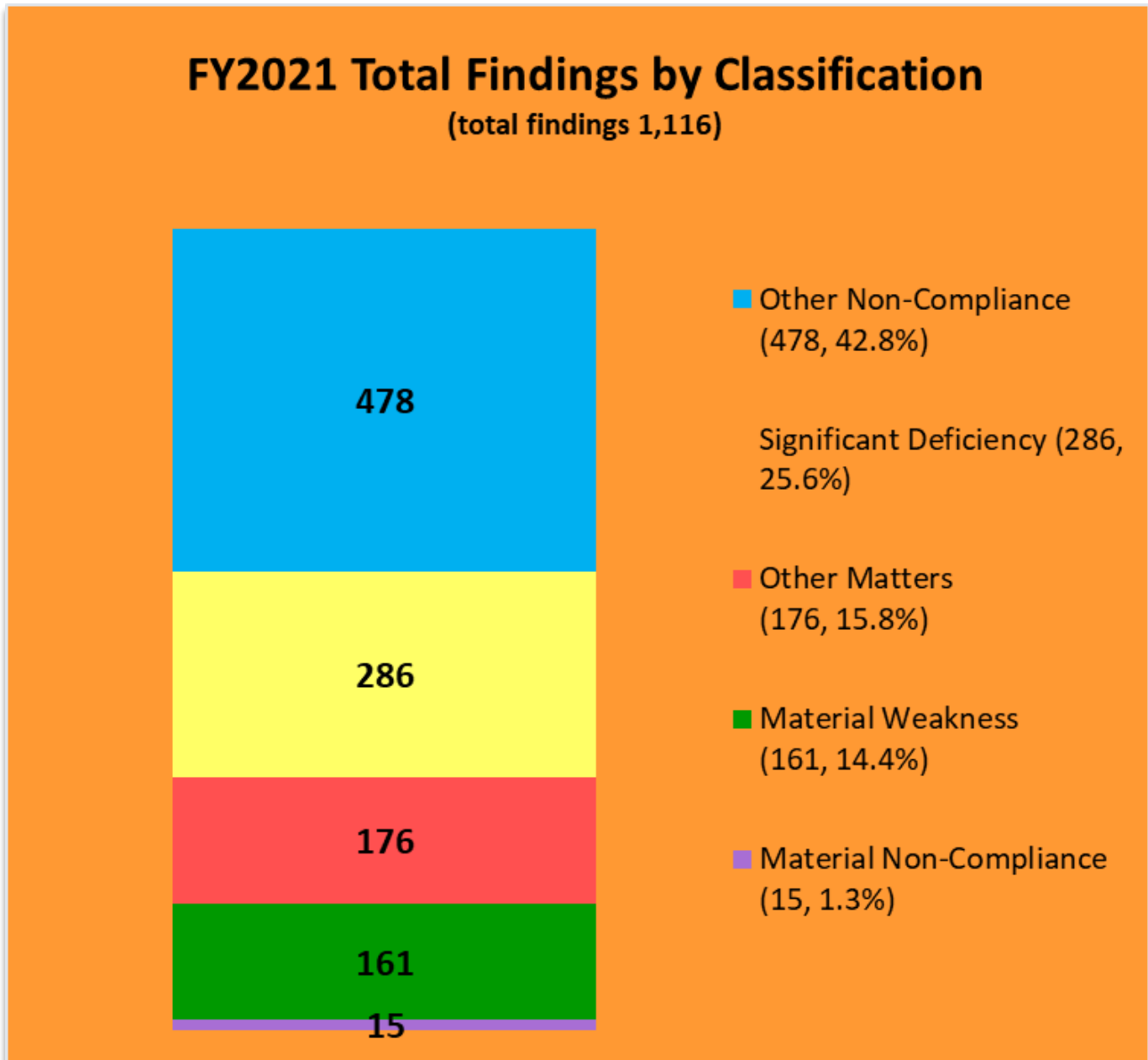
Further analysis of FY2021 audits include *finding classifications*. These classifications reveal specifics related to instances of control deficiencies, nonconformity, or other opportunities for improvement and are classified in such a manner that illustrate the magnitude and likelihood of potential risk for the agency. The five *finding classifications* observed in FY2021, from most severe to least severe, consist of: *material non-compliance*, *material weakness*, *significant deficiency*, *other non-compliance*, and *other matter*.<sup>9</sup>

<sup>9</sup> Detailed definitions of the finding classifications are found in Appendix A.



### ***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 to resolve matters of nonconformity or noncompliance. Figure 4 illustrates total FY2021 findings by classification.



*Figure 4 – Total FY2021 findings by classification*

## TOP TEN 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 accountable. Figure 5 illustrates the top ten findings of all FY2021 annual financial audits statewide. Definitions of *findings categories* developed by the OSA are detailed in Appendix A.

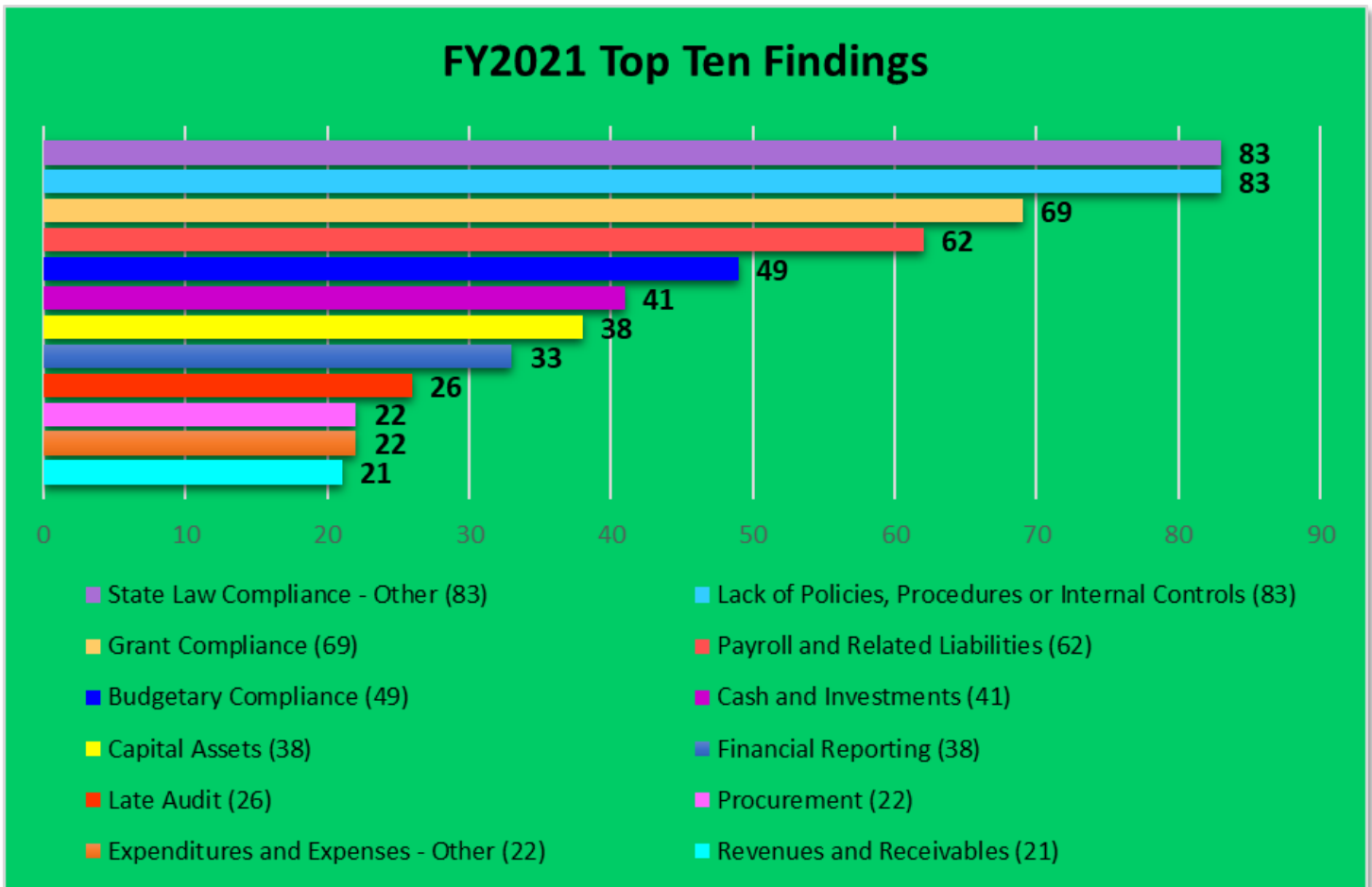


Figure 5 – FY2021 Top ten findings by category<sup>10</sup>

<sup>10</sup> Top ten findings are listed in categories developed by the OSA for this report and account solely for findings newly identified in FY2021 and do not include repeat findings from prior years.

# FY2021 Agency Overview

## AGENCY HIGHLIGHTS

Agency Type	Audit Count	Unmodified Opinion	Modified Opinion	No Findings	# of Findings Count
Regional Educational Cooperatives	11	11	0	5	11
Hospitals or Special Hospital Districts	13	13	0	8	17
Independent Housing Authorities	19	18	1	12	13
Courts and District Attorneys	29	29	0	16	16
Counties	33	32	0	6	84
Higher Education Institutions	44	43	1	25	65
Municipalities	89	82	7	22	238
Other Agencies	89	88	1	59	70
State Agencies	98	96	3	47	254
Schools & School Districts	101	101	0	30	348
Totals	526	513	13	230	1116

Table 2 – FY2021 Multiple and Modified Audit Opinions by Agency

# Special Investigations Snapshot

## COMPLAINTS RECEIVED

Historically, the 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.

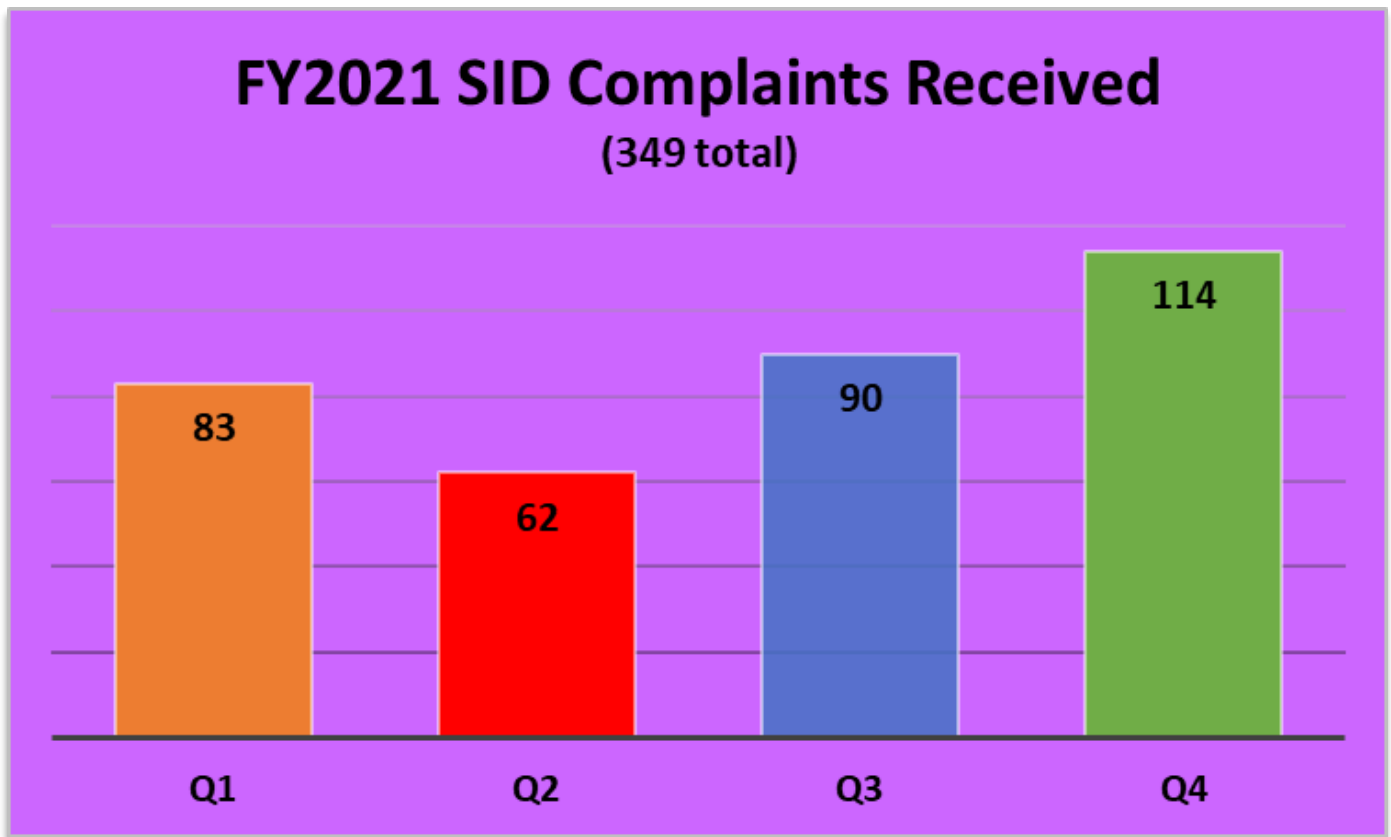


Figure 6– FY21complaints received<sup>11</sup>

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

## CASES REFERRED

In FY21, 49% 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 IPAs 57 findings were identified.

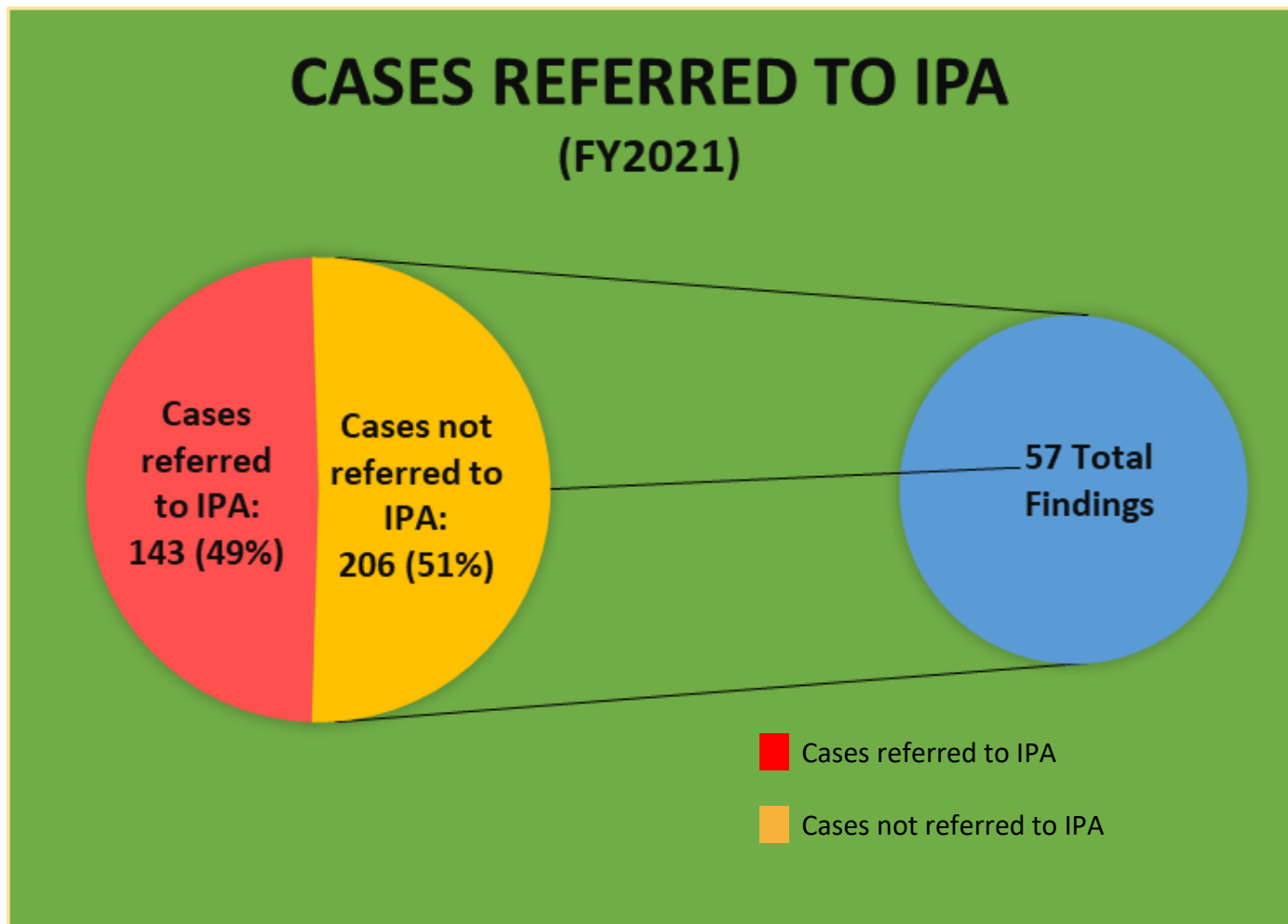


Figure 7 – Percentage of SID cases referred IPAs<sup>12</sup>

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

# 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

## **FY2021 Agencies in scope of this report that received unmodified opinions**

12th Judicial District Attorney  
21st Century Public Academy  
"Administrative Hearings Office  
Administrative Office of the Courts  
Administrative Office of the District Attorneys  
Aging & Long-Term Services Department  
Alamogordo Public Schools  
Albuquerque Bernalillo County Water Utility Authority  
Albuquerque Housing Authority  
Albuquerque Metropolitan Arroyo Flood Control Authority  
Albuquerque Public Schools  
Albuquerque Public Schools Foundation  
Albuquerque Talent Development Academy  
Alice King Community School  
Alto Lakes Water and Sanitation  
UNM Alumni Association  
Angel Fire Public Improvement District  
Animal Service Center of the Mesilla Valley  
Animas Independent School District No. 6  
Anthony Water and Sanitation District  
Arrowhead Inc  
Artesia Public Schools  
Artesia Special Hospital District  
Association of Charter School Education Services (ACES)  
Aztec Municipal Schools  
Bayard Housing Authority  
Belen Consolidated Schools  
Bernalillo County  
Bernalillo County Affordable Housing Nonprofit  
Bernalillo County Metropolitan Court  
Bernalillo Public Schools  
Bloomfield Irrigation District  
Bloomfield School District  
Boulders Public Improvement District  
Cabezon Public Improvement District  
Camino Real Regional Utility Authority  
Campo Alergria, LLC

Capitan Municipal Schools  
Carlsbad Irrigation District  
Carlsbad Municipal School District  
Carlsbad Soil & Water Conservation District  
Carrizozo Municipal Schools  
Catron County  
Central Consolidated School District  
"Central New Mexico Community College  
Central NM Community College Foundation  
Central NM Community College Ingenuity, Inc.  
Central Region Educational Cooperative  
Cesar Chavez Charter High School  
Chama Housing Authority  
Chama Valley Independent Schools  
Chaves County  
Cibola County  
Cibola General Hospital  
Cimarron Municipal Schools  
City of Alamogordo  
City of Albuquerque  
City of Artesia  
City of Aztec  
City of Bayard  
City of Belen  
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 Jal  
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 Rio Communities

City of Rio Rancho  
City of Roswell  
City of Ruidoso Downs  
City of Socorro  
City of Sunland Park  
City of Truth or Consequences  
Claunch-Pinto Soil & Water Conservation District  
Clayton Health Systems d/b/a Union County General Hospital  
Clayton Housing Authority  
Clayton Municipal Schools  
Cloudcroft Municipal Schools  
Clovis Community College  
Clovis Housing & Redevelopment  
Clovis Municipal Schools  
Cobre Consolidated Schools  
Colfax County  
Commission for the Deaf and hard of Hearing  
Commission of Public Records - State Records Center and Archives  
Cooperative Educational Services  
Corona Public Schools  
Corrections Department  
Cottonwood Classical Preparatory School  
County of Sandoval  
County of Sierra  
Court of Appeals  
Crime Victims Reparation Commission  
Cuba Independent Schools  
Curry County  
De Baca County  
De Baca Family Practice, Inc.  
Deming Public Schools  
Department of Finance & Administration  
"Department of Information Technology  
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 Schools  
Early Childhood Education and Care Department  
East Mountain High School

East Rio Arriba Soil & Water Conservation District  
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  
Eastern Sandoval County Arroyo Flood Control Authority  
Eddy County  
Eddy-Lea Energy Alliance, LLC  
Edgewood Soil & 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 Authority  
El Prado Water and Sanitation District  
El Valle De Los Ranchos Water & Sanitation Dist.  
Eldorado Area Water & Sanitation District  
Elephant Butte Irrigation District  
Eleventh Judicial District Attorney - Division II  
Eleventh Judicial District Attorney, Division I  
Eleventh Judicial District Court  
Elida Municipal Schools  
EMW Gas Association  
Environment Department  
Environment Department Clean Water State Revolving Fund  
Espanola Public Schools  
Estancia Municipal Schools  
Eunice Public Schools  
Eunice Special Hospital District  
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 Irrigation District  
Fort Sumner Municipal Schools  
Foundation, Inc. (A Component Unit of UNM)  
Four Corners Regional Education Cooperative #1  
Fourth Judicial District Attorney

Fourth Judicial District Court  
Gadsden Independent School District No. 16  
Gallup Housing Authority  
Gallup-McKinley County Schools  
Garfield Mutual Domestic Water Consumers Association  
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  
Hagerman Municipal Schools  
Harding County  
Hatch Valley Public Schools  
Hidalgo County  
High Plains Regional Education Cooperative No. 3  
Highlands Stable Isotopes Corporation  
Hobbs Municipal Schools  
Hondo Valley Public Schools  
House Municipal Schools  
Incorporated County of Los Alamos  
Intertribal Ceremonial Office  
Jal Hospital District  
Jal Public Schools  
Jemez Mountain School District  
Jemez Springs Domestic Water Association  
Jemez Valley Public Schools  
Juan Tabo Hills Estates PID  
Juvenile Public Safety Advisory Board  
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  
Lea County Solid Waste Authority  
Legislative Education Study Committee  
Legislative Finance Committee  
Lincoln County  
Lobo Club (A Component Unit of UNM)  
Lobo Development Corporation (A Component Unit of UNM)



Lobo Energy, Incorporated (A Component Unit of UNM)  
Logan Municipal Schools  
Lomas Encantadas Enchanted Hills PID  
Lordsburg Municipal Schools  
Los Alamos Public Schools  
Los Lunas Schools  
Loving Municipal Schools  
Lovington Municipal Schools  
Lower Petroglyphs Public Improvement District  
Lower Rio Grande Public Water Works Authority  
Luna County  
Magdalena Municipal Schools  
Mariposa East Public Improvement District  
Mark Armijo Academy (formerly Nuestro Valores)  
Martin Luther king, Jr. Commission  
Maxwell Municipal Schools  
McKinley County  
Medical Group, Inc. (A Component Unit of UNM)  
Melrose Municipal Schools  
Mesa del Sol Public Improvement District  
Mesa Del Sol TIDD 2-5  
Mesa Del Sol TIDD District 1  
Mesa Vista Consolidated School District  
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  
Montessori of Rio Grande  
Mora Independent Schools  
Moriarty-Edgewood School District  
Mosquero Municipal Schools  
Mountain Mahogany  
Mountainair Public Schools  
New Horizons Foundation  
New Mexico Beef Council  
New Mexico Board of Professional Engineers and Surveyors  
New Mexico CAP Entity (New Mexico Central Arizona Project)  
New Mexico Children Youth and Families Department  
New Mexico Department of Health  
New Mexico Department of Public Safety  
New Mexico Department of Transportation

New Mexico Department of Veterans' Services  
New Mexico Finance Authority  
New Mexico Highlands University  
New Mexico Highlands University Foundation  
New Mexico Hospital Loan Equipment Council  
New Mexico Institute of Mining & Technology  
New Mexico Junior College  
New Mexico Junior College Foundation  
New Mexico Lottery Authority  
New Mexico Military Institute Foundation  
"New Mexico Military Institute     "  
New Mexico Mortgage Finance Authority  
New Mexico Municipal Energy Acquisition Authority  
New Mexico Office of the State Treasurer  
New Mexico Office of the State Treasurer Cash Flow Portfolios External and  
Internal Investment Pools  
New Mexico Public Employee Labor Relations Board  
New Mexico Public School Facilities Authority  
New Mexico Regulation and Licensing Department  
New Mexico School for the Deaf  
New Mexico Self Insurers' Fund  
New Mexico Sentencing Commission  
New Mexico State University  
New Mexico State University Foundation (a component of NM State University)  
New Mexico Tech Employee Benefit Trust  
New Mexico Tech Research Foundation  
New Mexico Tech University Research Park Corporation  
New Mexico Third Judicial District Attorney  
New Mexico Tourism Department  
Ninth Judicial District Attorney  
Ninth Judicial District Court  
NM Board of Examiners for Architects  
NM Border Authority  
NM Commission for the Blind  
NM Compilation Commission  
NM County Insurance Authority  
NM Department of Game and Fish  
NM Gaming Control Board  
NM Livestock Board  
NM Public Regulation Commission  
NM Public School Insurance Authority  
NM School for the Blind & Visually Impaired  
NM State Ethics Commission

Nor-Lea Hospital District  
North Central NM 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 New Mexico College Eagle Corporation  
Northern New Mexico College Foundation  
Northwest New Mexico Regional Solid Waste Authority  
Northwest Regional Education Cooperative #2  
NW NM COG  
Office of African American Affairs  
Office of Military Base Planning and Support  
Office of Superintendent of Insurance  
Office of the Attorney General  
Office of the Governor  
Office of the Lieutenant Governor  
Office of the natural Resources Trustee  
Office of the Secretary of State  
Office of the State Auditor  
Office of the State Engineer/Interstate Stream Commission  
Office of the Supreme Court  
Otero County  
Otis Mutual Domestic Water Consumers & Sewage Works Assn.  
Pecos Independent School District  
Pecos Valley Artesian Conservancy District  
Pecos Valley Regional Education Cooperative No. 8  
Penasco Independent School District  
Pojoaque Valley School District  
Portales Municipal Schools  
Public Defender Department  
Public Education Department  
Public Employees' Retirement Association  
Public Employees' Retirement Association Deferred Compensation Plan  
Quay County  
Quemado Independent Schools  
Questa Independent School District  
Raton Public Schools  
Raton Public Service Company  
Region IX Education Cooperative  
Regional Coalition of LANL Communities (RCLC)  
Regional Education Cooperative #6  
Regional Education Cooperative VII

Regional Emergency Dispatch Authority (REDA)  
Renewable Energy Transmission Authority  
Reserve Independent Schools  
Retiree Health Care Authority  
Rio Arriba County  
Rio Arriba Housing Authority  
Rio Gallinas School  
Rio Metro Regional Transit District  
Rio Rancho Public Schools  
Roosevelt County  
Roosevelt County Special Hospital District  
Roswell Independent School District No. 4  
Roy Municipal School District  
Ruidoso Municipal Schools  
Saltillo Public Improvement District  
San Jon Municipal Schools  
San Juan College  
San Juan College Foundation  
San Juan County  
San Juan Soil & Water Conservation District  
San Miguel 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  
Second Judicial District Attorney  
Second Judicial District Court  
Seventh Judicial District Attorney  
Seventh Judicial District Court  
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 N.M. Council of Governments  
South Central Regional Transit District  
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 of New Mexico Senate Chief Clerk's Office  
State General Fund  
State Investment Council  
State of New Mexico Adult Parole Board  
State of New Mexico Capitol Kitchen  
State of New Mexico Commissioner of Public Lands  
State of New Mexico Cumbres & Toltec Scenic Railroad Commission  
State of New Mexico Department of Workforce Solutions  
State of New Mexico Eastern Plains Council of Government  
State of New Mexico Fund 20030 Senate  
State of New Mexico Higher Education Department  
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 Indian Affairs Department  
State of New Mexico Judicial Standards Commission  
State of New Mexico Legislature  
State of New Mexico Workers' Compensation Administration  
State of NM Board of Nursing  
State of NM Board of Veterinary Medicine  
State of NM Commission on the Status of Women  
State of NM Department of Cultural Affairs  
State of NM Economic Development Department  
State of NM Energy, Minerals, and Natural Resources Department  
State of NM Medical Board  
State of NM Spaceport Authority  
State of NM State Fair Commission  
State Personnel Office  
State Racing Commission  
Taos County  
Taos Municipal Schools  
Taos Soil & Water Conservation District  
Tatum Municipal Schools  
Taxation and Revenue Department  
Tenth Judicial District Attorney  
Tenth Judicial District Court

Texico Municipal Schools  
The Robert O. Anderson Schools of Management Foundation  
The Trails Public Improvement District  
The University of New Mexico  
Third Judicial District Court  
Thirteenth Judicial District Court  
Thirteenth Judicial District Attorney  
Thoreau Water & Sanitation District  
Tierra Y Montes Soil & Water Conservation District  
Timberon Water & Sanitation District  
Torrance County  
Town of Carrizozo  
Town of Clayton  
Town of Cochiti Lake  
Town of Dexter  
Town of Elida  
Town of Estancia  
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  
Truth or Consequences Housing Authority  
Truth or Consequences Municipal Schools  
Tucumcari Housing Authority  
Tucumcari Public Schools  
Tularosa Municipal Schools  
Twelfth Judicial District Court  
Union County  
University of New Mexico Hospital  
UNM Behavioral Health Operations  
UNM Rainforest Innovations  
UNM Sandoval Regional Medical Center, Inc.  
Upper Hondo Soil & Water Conservation District  
Upper La Plata Domestic Water Consumers & Sewage Works Cooperative  
Ute Creek Soil & Water Conservation District  
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 Cimarron  
Village of Cloudcroft  
Village of Corona  
Village of Corrales  
Village of Cuba  
Village of Eagle Nest  
Village of Encino  
Village of Floyd  
Village of Fort Sumner  
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 Maxwell  
Village of Melrose  
Village of Milan  
Village of Mosquero  
Village of Pecos  
Village of Pecos Housing Authority  
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 Williamsburg  
Volterra Public Improvement District  
Wagon Mound Public 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  
Workforce Connection of Central New Mexico  
Zuni Public Schools

## APPENDIX C

### **Agencies with a *Clean Bill of Health***

12th Judicial District Attorney  
21st Century Public Academy  
"Administrative Hearings Office  
Administrative Office of the District Attorneys  
Albuquerque Metropolitan Arroyo Flood Control Authority  
Albuquerque Public Schools Foundation  
Albuquerque Talent Development Academy  
Alice King Community School  
Alto Lakes Water and Sanitation  
Alumni Association (A Component Unit of UNM)  
Animal Service Center of the Mesilla Valley  
Anthony Water and Sanitation District  
Arrowhead Inc  
Artesia Special Hospital District  
Association of Charter School Education Services (ACES)  
Bayard Housing Authority  
Bernalillo County Metropolitan Court  
Bloomfield Irrigation District  
Boulders Public Improvement District  
Cabezon Public Improvement District  
Capitan Municipal Schools  
Carlsbad Soil & Water Conservation District  
Carrizozo Municipal Schools  
"Central New Mexico Community College       "  
Central NM Community College Foundation  
"Central NM Community College Ingenuity, Inc.       "  
Central Region Educational Cooperative  
Chama Housing Authority  
City of Bayard

City of Carlsbad  
City of Espanola  
City of Moriarty  
City of Portales  
City of Rio Communities  
City of Rio Rancho  
City of Socorro  
City of Sunland Park  
Clayton Housing Authority  
Clovis Community College  
Clovis Housing & Redevelopment  
Commission for the Deaf and hard of Hearing  
Commission of Public Records - State Records Center and Archives  
Cottonwood Classical Preparatory School  
Court of Appeals  
Crime Victims Reparation Commission  
Cuba Independent Schools  
De Baca Family Practice, Inc.  
Dona Ana Mutual Domestic Water Consumers Association  
Dora Consolidated Schools  
East Mountain High School  
Eastern New Mexico Natural Gas Association, Inc.  
Eastern New Mexico University Foundation  
Eastern New Mexico Water Utility Authority  
Eastern Sandoval County Arroyo Flood Control Authority  
Eddy-Lea Energy Alliance, LLC  
Education Trust Board of New Mexico  
Eighth Judicial District Attorney  
Eighth Judicial District Court  
El Camino Real Academy  
El Prado Water and Sanitation District  
Eldorado Area Water & Sanitation District  
Eleventh Judicial District Attorney - Division II  
Eleventh Judicial District Attorney, Division I  
Elida Municipal Schools  
EMW Gas Association  
Environment Department Clean Water State Revolving Fund  
Eunice Special Hospital District  
Fifth Judicial District Attorney  
Fifth Judicial District Court  
First Judicial District Attorney  
Floyd Municipal Schools  
Fort Sumner Housing Authority

Foundation, Inc.  
Four Corners Regional Education Cooperative #1  
Fourth Judicial District Attorney  
Gallup Housing Authority  
Garfield Mutual Domestic Water Consumers Association  
Governor's Commission on Disability  
Greentree Solid Waste Authority  
Guadalupe County  
Guadalupe County Hospital  
Hagerman Municipal Schools  
Hatch Valley Public Schools  
Highlands Stable Isotopes Corporation  
Hobbs Municipal Schools  
Intertribal Ceremonial Office  
Jal Hospital District  
Jemez Springs Domestic Water Association  
Juan Tabo Hills Estates PID  
Juvenile Public Safety Advisory Board  
La Union Mutual Domestic Water Consumer Association  
Lea County  
Lea County Communications Authority  
Lea County Solid Waste Authority  
Lincoln County  
Lobo Club  
Lobo Development Corporation  
Lobo Energy, Incorporated  
Los Alamos Public Schools  
Lower Petroglyphs Public Improvement District  
Lower Rio Grande Public Water Works Authority  
Magdalena Municipal Schools  
Mariposa East Public Improvement District  
Mark Armijo Academy (formerly Nuestro Valores)  
McKinley County  
Melrose Municipal Schools  
Mesa del Sol Public Improvement District  
Mesa Del Sol TIDD 2-5  
Mesa Del Sol TIDD District 1  
Mesilla Valley Regional Dispatch Authority  
Metro Narcotics Agency  
Mid-Region Council of Governments  
Miner's Colfax Medical Center  
Montecito Estates Public Improvement District

Montessori of Rio Grande  
Mosquero Municipal Schools  
Mountain Mahogany  
New Horizons Foundation  
New Mexico Beef Council  
New Mexico Board of Professional Engineers and Surveyors  
New Mexico CAP Entity (New Mexico Central Arizona Project)  
New Mexico Finance Authority  
New Mexico Highlands University Foundation  
New Mexico Hospital Loan Equipment Council  
New Mexico Junior College Foundation  
New Mexico Lottery Authority  
New Mexico Military Institute Foundation  
"New Mexico Military Institute     "  
New Mexico Office of the State Treasurer  
New Mexico Office of the State Treasurer Cash Flow Portfolios External and  
Internal Investment Pools  
New Mexico Public Employee Labor Relations Board  
New Mexico State University Foundation  
Ninth Judicial District Attorney  
NM Board of Examiners for Architects  
NM Border Authority  
NM Compilation Commission  
NM Livestock Board  
NM Public School Insurance Authority  
NM State Ethics Commission  
Nor-Lea Hospital District  
Northwest Regional Education Cooperative #2  
NW NM COG  
Office of Military Base Planning and Support  
Office of Superintendent of Insurance  
Office of the Attorney General  
Office of the Governor  
Office of the Lieutenant Governor  
Office of the natural Resources Trustee  
Office of the State Auditor  
Office of the Supreme Court  
Pecos Valley Artesian Conservancy District  
Portales Municipal Schools  
Public Defender Department  
Public Employees' Retirement Association  
Quay County

Raton Public Service Company

Regional Coalition of LANL Communities (RCLC)

Regional Education Cooperative #6

Regional Education Cooperative VII

Regional Emergency Dispatch Authority (REDA)

Renewable Energy Transmission Authority

Reserve Independent Schools

Rio Arriba Housing Authority

Roswell Independent School District No. 4

Saltillo Public Improvement District

San Jon Municipal Schools

San Juan College Foundation

San Juan County

Santa Fe Community College

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

South Central Solid Waste Authority

Southeastern New Mexico Economic Development District

Southern Sandoval Co. Arroyo Flood Control Authority

Southwestern Area Workforce Development Board

Springer Housing Authority

State General Fund

State Investment Council

State of New Mexico Capitol Kitchen

State of New Mexico Commissioner of Public Lands

State of New Mexico Eastern Plains Council of Government

State of New Mexico Indian Affairs Department

State of New Mexico Judicial Standards Commission

State of NM Board of Nursing

State of NM Board of Veterinary Medicine

State of NM Commission on the Status of Women

State of NM Economic Development Department

State of NM Medical Board

State of NM Spaceport Authority

State Personnel Office

Taos Soil & Water Conservation District

The Robert O. Anderson Schools of Management Foundation (A Component Unit of UNM)



The Trails Public Improvement District  
Thoreau Water & Sanitation District

Tierra Y Montes Soil & Water Conservation District  
Town of Clayton  
Town of Elida  
Town of Mountainair  
Truth or Consequences Housing Authority  
Truth or Consequences Municipal Schools  
Tucumcari Housing Authority  
Tularosa Municipal Schools  
Twelfth Judicial District Court  
UNM Rainforest Innovations  
Upper Hondo Soil & Water Conservation District  
Upper La Plata Domestic Water Consumers & Sewage Works Cooperative  
Ventana West Public Improvement District  
Village of Causey  
Village of Corona  
Village of Fort Sumner  
Village of Grady  
Village of Los Lunas  
Village of Los Ranchos de Albuquerque  
Village of Pecos  
Village of Pecos Housing Authority  
Village of Reserve  
Village of San Jon  
Village of Taos Ski Valley TIDD  
Village of Williamsburg  
Volterra Public Improvement District  
Western New Mexico University  
Western New Mexico University Foundation  
Western Regional Housing Authority  
Winrock Town Center TIDD 2  
Winrock Town Center TIDD District 1  
Workforce Connection of Central New Mexico  
Zuni Public Schools

# APPENDIX D

## At Risk List – Late Reports

Eastern Area Workforce Development Board  
City of Anthony  
Village of Capitan  
Village of Des Moines  
Village of Jemez Springs  
City of Santa Fe  
City of Texico  
City of Tucumcari  
Town of Vaughn  
Village of Wagon Mound  
Village of Willard  
Mora County  
Buckman Direct Diversion  
Bluewater Water and Sanitation District  
Rio San Jose Flood Control  
Ramah Water and Sanitation District  
Santa Fe Solid Waste Management Agency  
Valley Estates Mutual Estates Water and Sewer Association  
REDI NET  
Lava Soil and Water Conservation District  
Valencia Soil and Water Conservation District  
Wester Mora Soil and Water Conservation District  
Mesalands Community College  
Abiquiu Land Grant  
Cebolleta Land Grant