

<b>"At-Risk" List: Adverse or Disclaimed Opinions</b>
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Type	Agency #	Agency Name	FY21 Financial Audit Opinion	FY22 Financial Audit Opinion
State Agencies	924	Public Education Department	Multiple: Including Disclaimer, See Audit Report for further detail	Multiple: Including Disclaimer, See Audit Report for further detail
Local Public Body	4044	Estancia Valley Solid Waste Authority	Multiple: Including Disclaimer, See Audit Report for further detail	Disclaimer
Local Public Body	6057	City of Elephant Butte	Unmodified	Disclaimer
Local Public Body	6098	Village of Jemez Springs	Disclaimer	
Local Public Body	6162	City of Santa Rosa	Disclaimer	
Local Public Body	6174	City of Texico	Disclaimer	
Local Public Body	6184-A	Wagon Mound Housing Authority	Unmodified	Disclaimer
Higher Education	972	Mesalands Community College	Multiple: Including Disclaimer, See Audit Report for further detail	