

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,

Handwritten signature of Stephanie W. Telles in cursive.

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 2121.¹ 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).

FY2021 RESULTS

In total, for FY2021, this report evaluated 526 complete and released audit reports.³ 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

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, 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.⁴ The chart in Figure 1 details the count of agencies who received a full financial audit for FY2021 categorized by agency type.

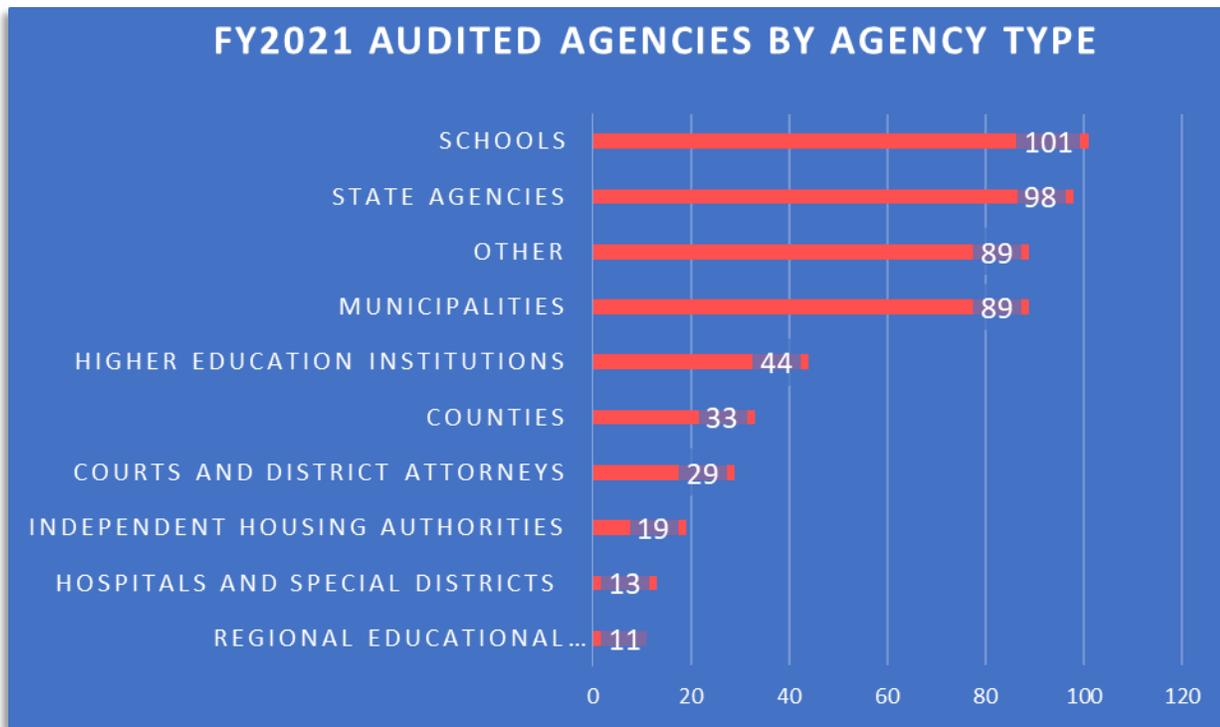


Figure 1 – FY2021 Governmental agency audit snapshot⁵

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 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. 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.

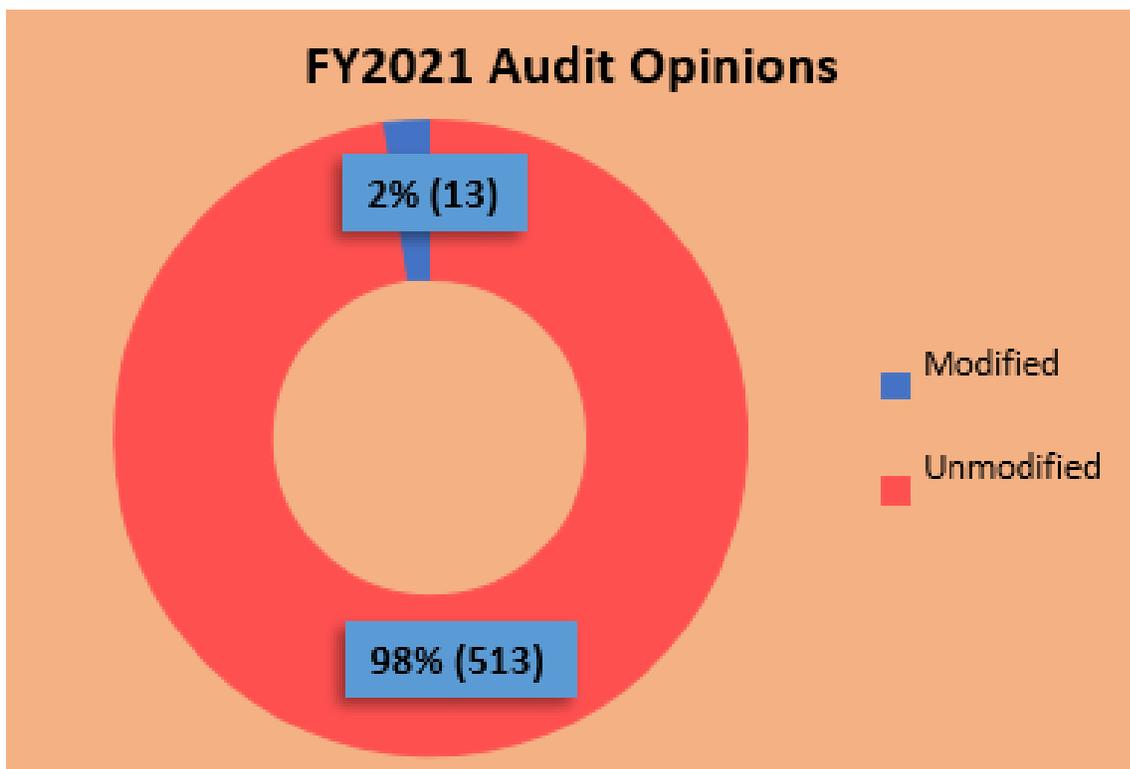


Figure 2 – Overview of Agency Opinions⁷

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

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

Table 1 – FY2021 Multiple and Modified Audit Opinions by Agency⁸

⁸ *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.

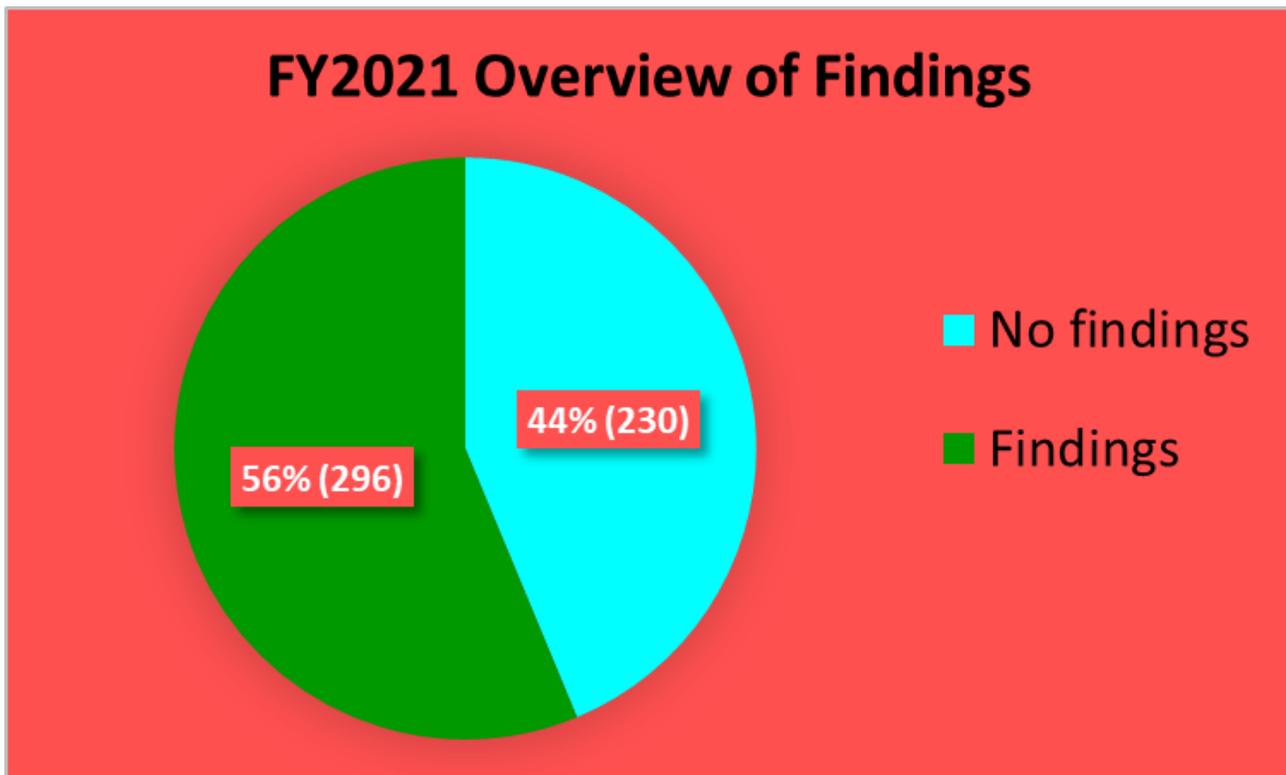


Figure 3 – 44% of agencies receiving a full financial audit were issued no findings thus indicating a “clean bill of health”

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*.⁹

⁹ 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.

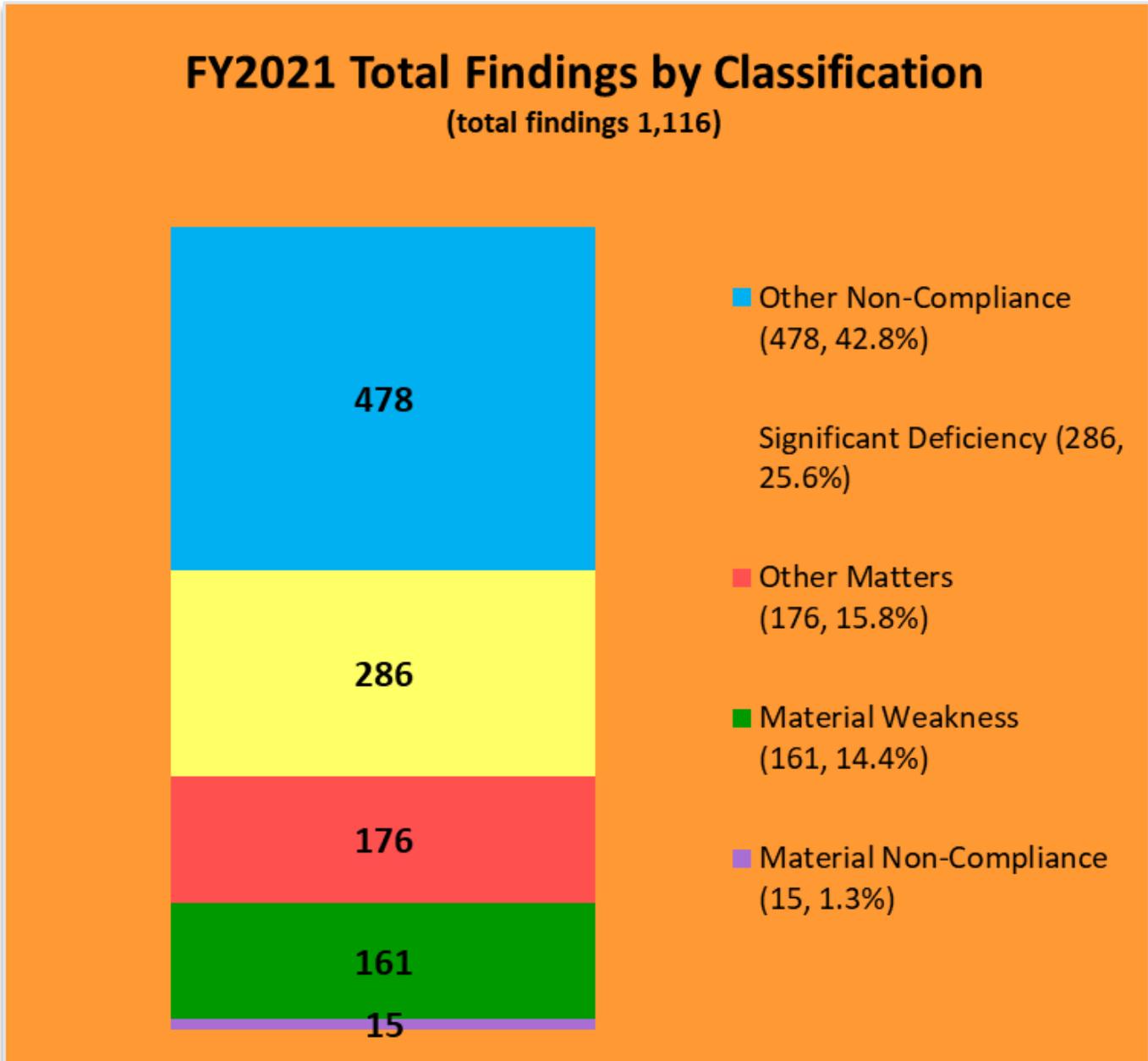


Figure 4 – Total FY2021 findings by classification

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.

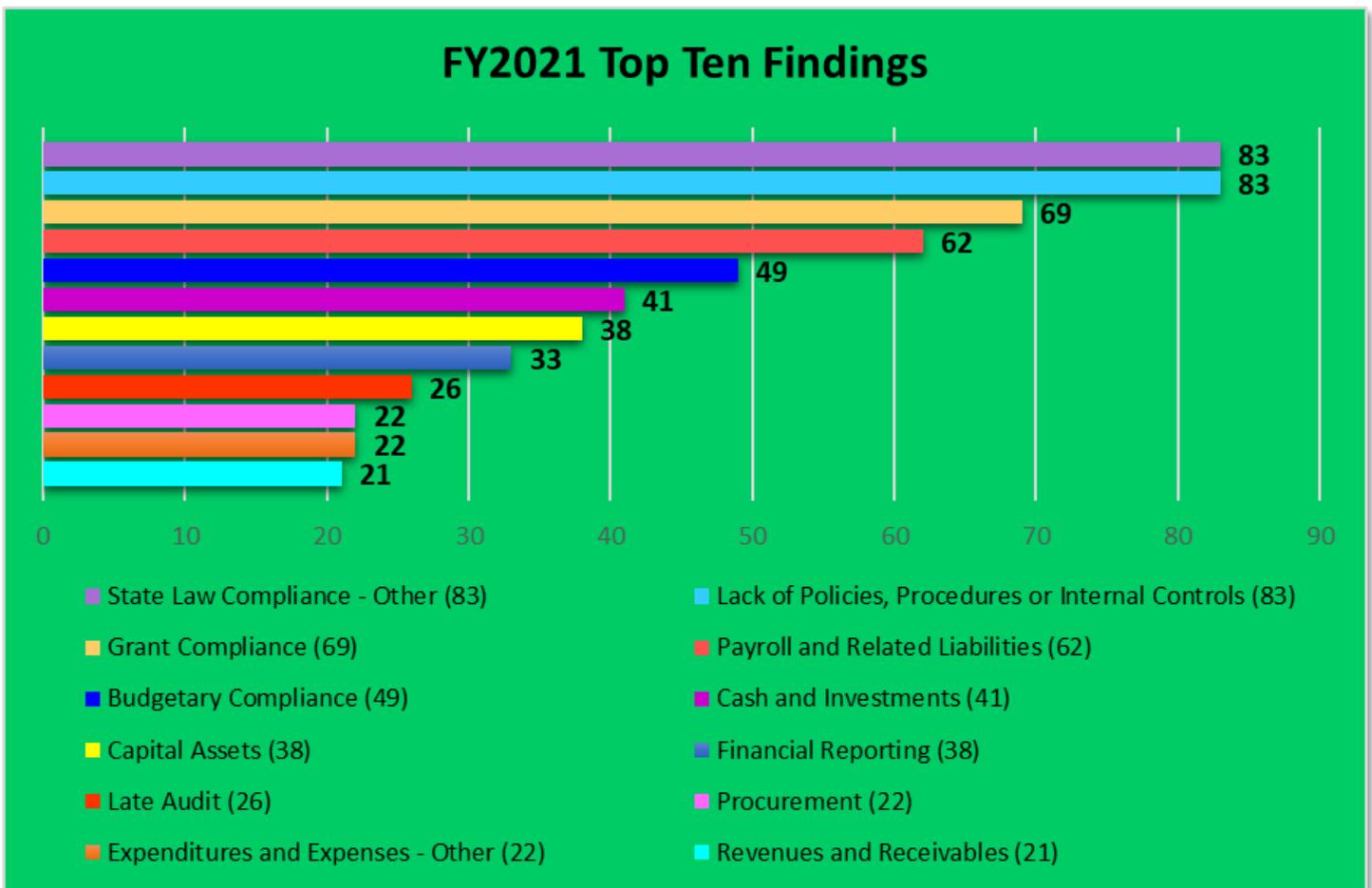


Figure 5 – FY2021 Top ten findings by category¹⁰

¹⁰ 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.

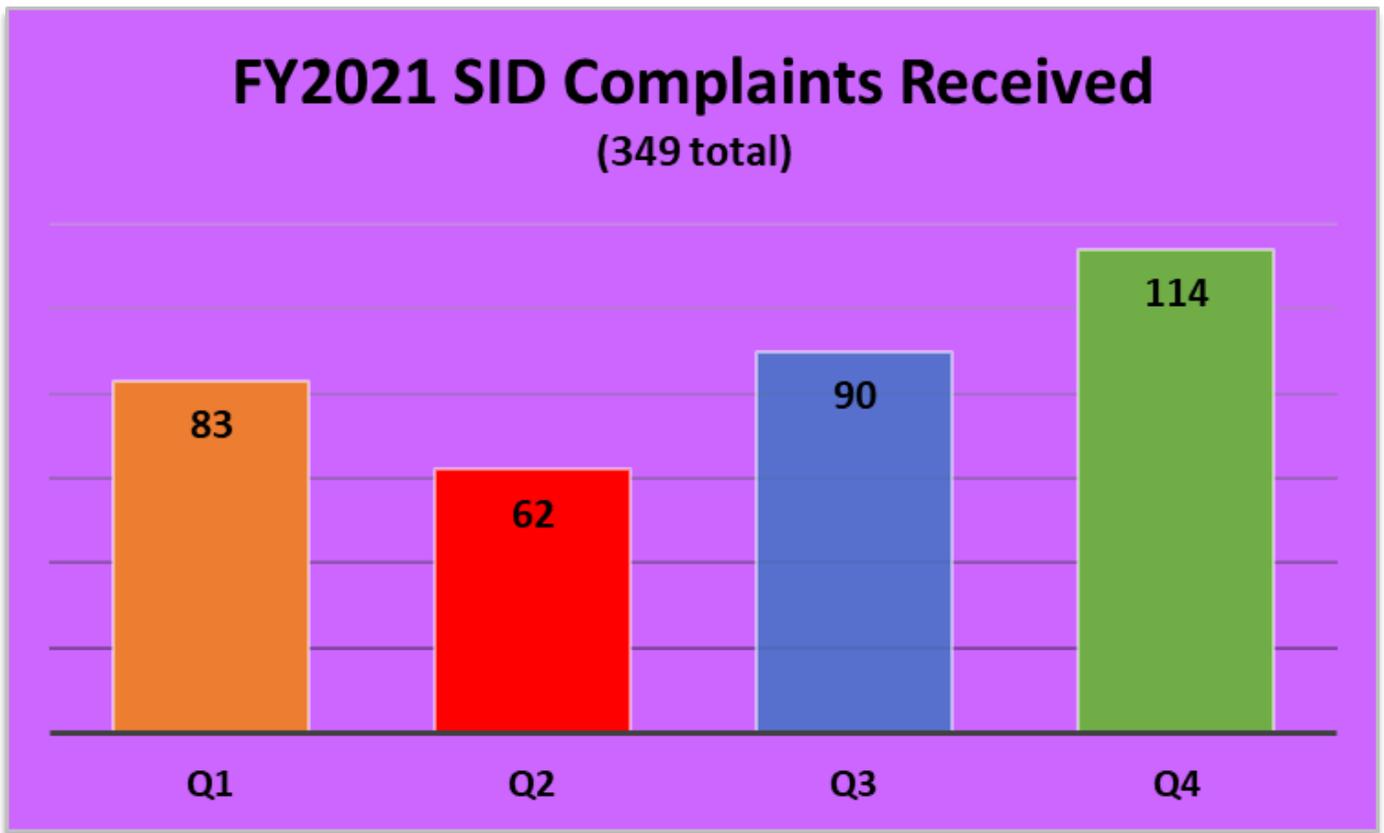


Figure 6– FY21 complaints received¹¹

¹¹ 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.

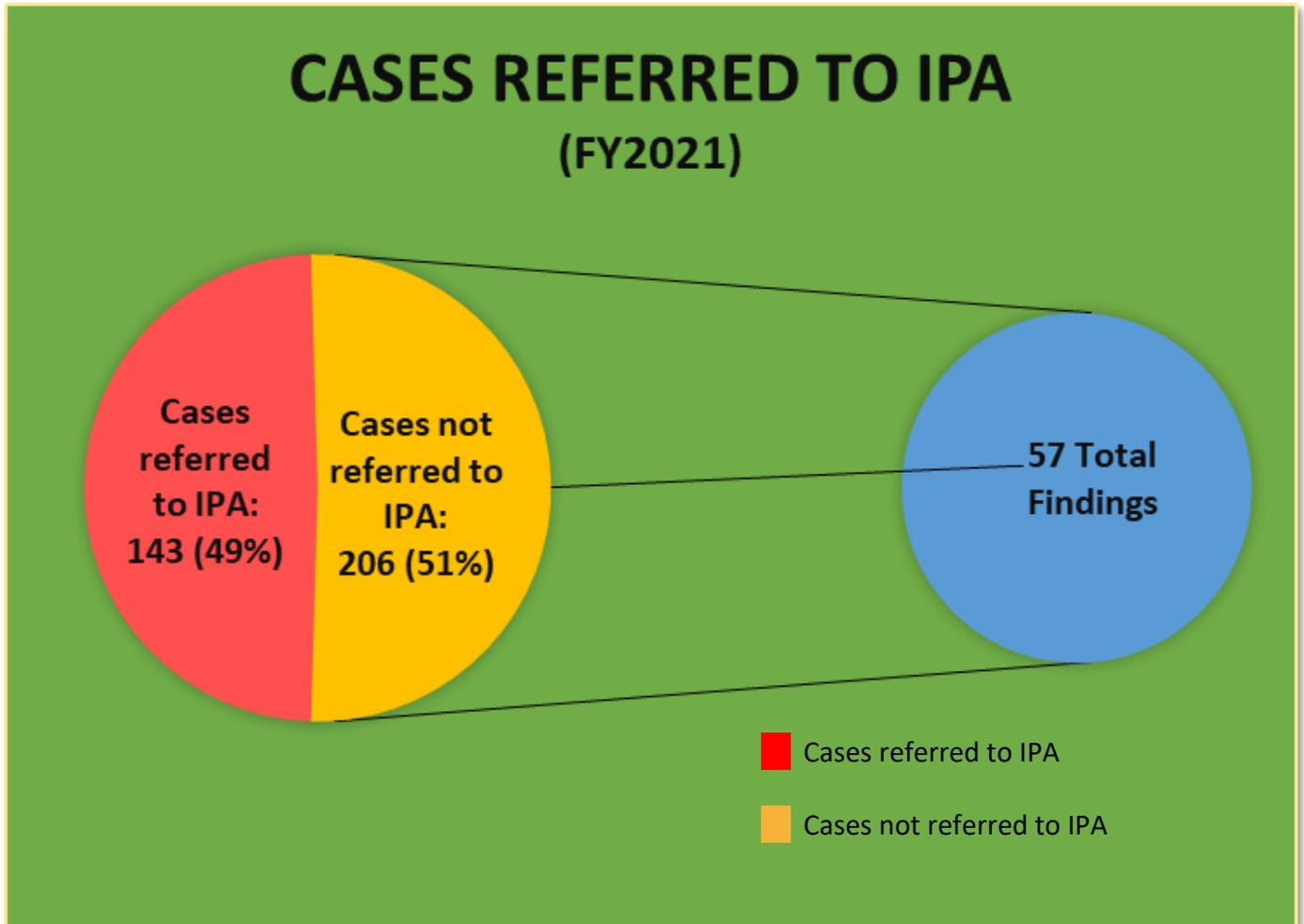


Figure 7 – Percentage of SID cases referred IPAs¹²

¹² 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