

As of 2-7-2024

"At-Risk" List: Adverse or Disclaimed Opinions

| Type | Agency # | Agency Name | FY20 Financial Audit Opinion | FY21 Financial Audit Opinion | FY22 Financial Audit Opinion |
|-------------------|----------|---------------------------------------|--|--|--|
| State Agencies | 924 | Public Education Department | Multiple: Certain CU's Disclaimed, See Audit Report for further detail | Multiple: Certain CU's Disclaimed, See Audit Report for further detail | Multiple: Certain CU's Disclaimed, See Audit Report for further detail |
| Component Unit | PED | Las Montañas Charter School | | | Disclaimer |
| Component Unit | PED | La Tierra Montessori School of Arts | | | Disclaimer |
| Component Unit | PED | Las Montañas Charter School | | Disclaimer | |
| Component Unit | PED | School of Dreams Academy & Foundation | Disclaimer | | |
| Local Public Body | 4044 | Estancia Valley Solid Watsé | Unmodified | Multiple: Including Disclaimer, See Audit Report for further detail | Disclaimer |
| Local Public Body | 6020 | Village of Capitan | Disclaimer | | |
| Local Public Body | 6057 | City of Elephant Butte | Unmodified | Unmodified | Disclaimer |
| Local Public Body | 6098 | Village of Jemez Springs | Disclaimer | Disclaimer | |
| Local Public Body | 6174 | City of Texico | Disclaimer | Disclaimer | |
| Local Public Body | 6184-A | Wagon Mound Housing Authority | Unmodified | Unmodified | Disclaimer |
| Higher Education | 972 | Mesalands Community College | Unmodified | Multiple: Including Disclaimer, See Audit Report for further detail | |