

As of 4-24-2024

**"At-Risk" List: Adverse or Disclaimed Opinions**

Type	Agency #	Agency Name	FY21 Financial Audit Opinion	FY22 Financial Audit Opinion	FY23 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	La Tierra Montessori School of Arts		Disclaimer	Disclaimer
Component Unit	PED	Estancia Valley Classical Academy			Disclaimer
Local Public Body	6020	Village of Capitan			
Local Public Body	6057	City of Elephant Butte	Unmodified	Disclaimer	
Local Public Body	6098	Village of Jemez Springs	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	Disclaimer	