

Bluewater Lake MDWCA

**Independent Accountant's Report
on Applying Agreed Upon Procedures (TIER 4)**

For the Year Ended December 31, 2017



**Office of the State Auditor
Brian S. Colón, Esq.**

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State of New Mexico
Bluewater Lake MDWCA
Table of Contents
For the Year Ended December 31, 2017

Official Roster	ii
Independent Accountant’s Report on Applying Agreed Upon Procedures	1
Schedule of Revenue and Expenditures Budget and Actual Cash Basis	4
Department of Finance and Administration – Local Government Division Financial Report	8
Schedule of Findings and Responses	9
Exit Conference	16

**State of New Mexico
Bluewater Lake MDWCA
Official Roster
December 31, 2017**

Board of Directors

<u>Name</u>	<u>Title</u>
Scott Fadrowski	President
Kiersten Jacoby	Vice-President
Shannon Nettleton	Secretary/Treasurer
Tom Jones	Board Member
Gary Ford	Board Member



State of New Mexico Office of the State Auditor

CONSTITUENT SERVICES
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

Members of the Board of Directors
Bluewater Lake MDWCA

We have performed the procedures enumerated below for the Bluewater Lake MDWCA (Association) for the year ended December 31, 2017, solely to assist in determining compliance with the provisions of the Audit Act for a Tier 4 entity per Section 12-6-3 B (4) NMSA 1978 and Section 2.2.2.16 NMAC. The procedures were agreed to by the Association through the New Mexico Office of the State Auditor (OSA). The Association is responsible for its accounting records and the subject matter. This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

1. Verify the local public body's revenue calculation and tier determination documented on the form provided at www.osanm.org under "Tiered System Reporting Main Page."

Results of Procedure 1

We verified the Association's revenue calculation and 2017 tier determination form. The Association was properly determined to be a Tier 4 entity for 2017 since its revenue was between \$50,000 and \$250,000 and it did not receive or expend a capital outlay award during 2017.

2. Cash

- a. Determine whether bank reconciliations are being performed in a timely manner and whether all bank and investment statements for the fiscal year are complete and on-hand.

Results of Procedure 2a

We were unable to verify bank reconciliations are being performed in a timely manner, see finding 2015-002. The Association was unable to provide documentation of a cash reconciliation that agreed to the general ledger, see finding 2015-002. Additionally, the Association was unable to provide a statement for the certificate of deposit account, see finding 2015-002. Monthly bank statements for the checking account and quarterly statements for the savings account were complete and on hand.

- b. Test at least 30% of the bank reconciliations for accuracy. Also trace ending balances to the general ledger, supporting documentation, and the financial reports submitted to DFA-Local Government Division.

Results of Procedure 2b

We selected four months of the checking account and one quarterly statement of the savings account (31%) of bank reconciliations for testwork. Three out of four ending the checking account bank statement ending balances did not agree to the amounts listed on the financial statements, see finding 2015-002. The savings account balance agreed to supporting documentation. The ending financial statement balances agree to the reports submitted to DFA-Local Government Division.

- c. Determine whether the local public body's financial institutions have provided it with the 50% of pledged collateral on all uninsured deposits as required by Section 6-10-17 NMSA 1978, NM Public Money Act, if applicable.

Results of Procedure 2c

The bank account deposit and certificate of deposit were fully insured by the FDIC during 2017. Pledged collateral was not required.

3. Capital Assets

Verify that the local public body is performing a yearly inventory as required by Section 12-6-10 NMSA 1978.

Results of Procedure 3

The Association did not perform a yearly inventory required by NMSA 1978, Section 12-6-10 for year 2017, see finding 2015-003.

4. Revenue

Identify the nature and amount of revenue from sources by reviewing the budget, agreements, rate schedules, and underlying documentation.

Results of Procedure 4

The revenue sources for the Association consisted of monthly water usage and related fees.

- a. Perform an analytical review, test actual revenue compared to budgeted revenue for the year for each type of revenue.

Results of Procedure 4a

We tested actual revenue compared to budgeted revenue for the year for each type of revenue. We noted actual revenue was \$12,690 less than budgeted revenue, however actual revenue appears reasonable after consideration of explanation obtained from the agency.

For a sample of revenue equal to at least 30% of the total dollar amount and test the following attributes:

- b. Amount recorded in the general ledger agrees to the supporting documentation and the bank statement.

Results of Procedure 4b

We tested four months of revenue records, equal to 36% of revenue. The general ledger provided by the Association did not include transaction postings by date to support the revenue reported in the financial statements, see finding 2015-001. We noted variances in amounts paid and amounts due and accounts that were not paid during the month, see finding 2015-004. We noted three instances of amounts deposited that were not listed in the payment entry sheet, see finding 2015-004. Other amounts deposited agreed to payment entry sheets for the months tested.

- c. Proper recording of classification, amount, and period per review of supporting documentation and the general ledger. Perform this revenue work on the same accounting basis that the local public body keeps its accounting records on, cash basis, modified accrual basis, or accrual basis.

Results of Procedure 4c

We tested four months of revenue records, equal to 36% of revenue. The amounts deposited per the bank statements did not agree to the revenue reported in the financial statements, see finding 2015-001. We noted three instances of amounts deposited that were not listed in the payment entry sheet, see finding 2015-004. The amount and period listed in the bank statements agreed to payment entry sheets for other amounts tested.

5. Expenditures

Select a sample of cash disbursements equal to at least 30% of the total dollar amount and test the following attributes:

- a. Determine that amount recorded as disbursed agrees to adequate supporting documentation. Verify that amount, payee, date and description agree to the vendor's invoice, purchase order, contract, and canceled check, as appropriate.

Results of Procedure 5a

We tested 40% of the total dollar amount of cash disbursements. The amounts recorded as disbursed agreed to adequate supporting documentation.

- b. Determine that disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures.

Results of Procedure 5b

We tested 40% of the total dollar amount of cash disbursements. Disbursements were properly authorized and approved in compliance with legal requirements and established policies and procedures.

- c. Determine that the bid process (or request for proposal process if applicable), purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code (Section 13-1-28 through 13-1-199 NMSA 1978) and State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC).

Results of Procedure 5c

We tested 40% of the total dollar amount of cash disbursements. Contracts and agreements were processed in accordance with the New Mexico Procurement Code (Section 13-1-28 through 13-1-199 NMSA 1978) and State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC).

Note: The sample must be representative of the population.

6. Journal Entries

Test all non-routine journal entries, adjustments, and reclassifications posted to the general ledger for the following attributes:

- a. Journal entries appear reasonable and have supporting documentation.

Results of Procedure 6a

We were unable to determine if the Association prepared or posted journal entries for fiscal year 2017, see finding 2015-001.

- b. The local public body has procedures that require journal entries to be reviewed and there is evidence the reviews are being performed.

Results of Procedure 6b

We were unable to determine if the Association prepared or posted journal entries for fiscal year 2017, see finding 2015-001.

7. Budget

Obtain the original fiscal year budget and all budget adjustments made throughout the fiscal year and perform the following test work:

- a. Verify, through a review of the minutes and correspondence, that the original budget and subsequent budget adjustments were approved by the local public body's governing body and DFA-LGD.

Results of Procedure 7a

We noted the original budget was approved by DFA-LGD. We also noted DFA-LGD approved the two budget adjustment requests during the year.

- b. Determine whether the total actual expenditures exceeded the final budget at the legal level of budgetary control; if the answer is yes, report a compliance finding.

Results of Procedure 7b

We noted actual expenditures did not exceed the final budget at the Association's legal level of budgetary control.

- c. From the original and final approved budgets and general ledger, prepare a schedule of revenues and expenditures – budget and actual on the budgetary basis used by the local public body (cash, accrual or modified accrual basis) for each individual fund.

Results of Procedure 7c

See schedule of revenues and expenditures – budget and actual prepared on a cash basis on page 7.

8. Other

If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies by the former Board of Trustees during the years covered by this Report, such instances must be disclosed in the report as required by Section 12-6-6 NMSA 1978. The findings must include the required content per Section 2.2.2.10(L)(3)(C) NMAC.

Results of Procedure 8

We noted that the Association was not reconciling amounts billed to amounts paid by members, see finding 2015-004. Also, the Association did not submit the required financial report to OSA on a timely basis, see finding 2015-007. All noncompliance items noted are reported in the schedule of findings and responses. No instances of fraud, illegal acts and other noncompliance were noted.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Tier 4 agreed upon procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of the Association, the OSA, the New Mexico Department of Finance and Administration - Local Government Division, and the New Mexico State Legislature and is not intended to be and should not be used by anyone other than these specified parties.

Office of the State Auditor

Office of the State Auditor
Santa Fe, NM
June 30, 2020

State of New Mexico
Bluewater Lake MDWCA
Schedule of Revenues and Expenditures
Budget and Actual (Cash Basis)
For the Year Ended December 31, 2017

	<u>Budgeted Amount</u>		<u>Actual</u>	<u>Variance With</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Favorable/</u>
				<u>(Unfavorable)</u>
Revenues				
Water Sales (Water use fees)	\$ 57,600	\$ 57,600	\$ 47,539	\$ (10,061)
Membership and Meter Sales	300	300	-	(300)
Late Fees and Penalties	800	800	-	(800)
Interest Income	-	-	124	124
Gross Receipts Tax	5,000	5,000	3,209	(1,791)
	<u>63,700</u>	<u>63,700</u>	<u>50,872</u>	<u>\$ (12,828)</u>
Total revenues				
Budgeted cash	<u>17,740</u>	<u>39,748</u>		
Total budgeted revenue and cash	<u>\$ 81,440</u>	<u>\$ 103,448</u>	<u>50,872</u>	
Expenditures				
Salaries	18,600	18,600	18,600	-
Electricity	2,500	2,500	1,923	577
Other Utilities	840	840	781	59
System Parts and Supplies	7,000	7,000	10,263	(3,263)
System Repairs and Maintenance	20,000	42,008	28,270	13,738
Vehicle Expenses	1,500	1,500	986	514
Office and Administrative Expenses	3,000	3,000	1,148	1,852
Professional Services	5,000	5,000	2,418	2,582
Insurance	5,000	5,000	2,971	2,029
Dues, Fees, Permits and Licenses	500	500	267	233
Taxes	15,000	15,000	5,833	9,167
Training	500	500	75	425
Miscellaneous	2,000	2,000	805	1,195
	<u>81,440</u>	<u>103,448</u>	<u>74,340</u>	<u>\$ 29,108</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures			<u>\$ (23,468)</u>	

State of New Mexico
Bluewater Lake MDWCA
Department of Finance and Administration – Local Government Division
Financial Report
For the Year Ended December 31, 2017

Calendar Year	2017								
	APPROVED BUDGET	1st QR: Jan - Mar	2nd QR: Apr - Jun	3rd QR: Jul - Sept	4th QR: Oct -Dec	Year to Date(YTD) Totals	YTD 1-----12----- BUDGET	% of Budget	
Beginning balances:	C	9,741							
Savings		20,007							
CDs		10,000							
Investments									
Beginning Balance TOTAL	\$	39,748							
REVENUES									
Water Sales (Water Use Fees)		57,600	11,979	11,378	12,312	11,870	47,539	10,061	83%
Connection/Reconnection Charge							0	0	-
Membership and Meter Sales (Utility Service Fees)		300					0	300	0%
Late Fees and Penalties (Other Fines and Forfeits)		800				135	135	665	17%
Grazing Receipts Tax (Other State Shared taxes)		5,000	809	768	831	801	3,209	1,791	64%
Other Operating Revenue (miscellaneous - other)			115	2	5	5	127	(127)	-
TOTAL	\$	63,700	12,902	12,149	13,148	12,811	51,011	12,689	80%
EXPENDITURES									
Salaries - Operator, Bookkeeper, etc.		18,600	4,650	4,650	4,650	4,650	18,600	0	100%
Employee Benefits and Expenses							0	0	-
Electricity		2,500	621	414	519	370	1,923	577	77%
Other Utilities - Gas, Water, Sewer, Telephone		840	194	203	192	192	781	59	93%
System Parts and Supplies		7,000	1,302	239	4,531	4,191	10,263	(3,263)	147%
System Repair and Maintenance		42,008	1,642	371	6,173	20,284	28,470	13,538	68%
Vehicle Expenses		1,500	424	244	134	184	986	514	66%
Office and Administrative Expenses		3,000	575	273	100	200	1,148	1,852	38%
Professional Services - Accounting, Engineering, Legal		5,000	789	485	492	649	2,415	2,585	48%
Insurance		5,000			2,971	0	2,971	2,029	59%
Dues, Fees, Permits and Licenses		500	57	11		201	270	230	54%
Taxes - Grazing Receipts Tax, Water Conservation Fee		15,000	1,868	1,139	1,228	1,597	5,833	9,167	39%
Training		500	75				75	425	15%
Miscellaneous		2,000			605		605	1,395	30%
TOTAL	\$	103,448	12,197	8,029	21,595	32,519	74,340	29,108	72%
Ending Balance		0					16,419		
LESS: Operating Reserve									
Emergency Reserve									
Capital Improvement Reserve									
Debt Reserve									
Ending Available Cash Balance	\$	0					\$ 16,419		

I HEREBY CERTIFY THE CONTENTS IN THIS REPORT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND THAT THIS REPORT DEPICTS ALL

Scott Fadrowski

President/Chairperson

1/21/2018

Date

**State of New Mexico
 Bluewater Lake MDWCA
 Schedule of Findings and Responses
 For the Year Ended December 31, 2017**

Prior Year Findings:	<u>Status:</u>	<u>Finding Number:</u>
Lack of Accounting Records	Modified and Repeated	2015-001
No Cash Reconciliations	Repeated	2015-002
No Physical Inventory at Fiscal Year End	Repeated	2015-003
Lack of Reconciliation of Water Fees Billed and Variances in Amounts Paid	Modified and Repeated	2015-004
Submission of Budget and Financial Reports to the New Mexico Department of Finance and Administration-Local Government Division	Resolved	2015-006
Late Financial Reporting	Repeated	2015-007

State of New Mexico
Bluewater Lake MDWCA
Schedule of Findings and Responses
For the Year Ended December 31, 2017

2015-001 – Lack of Accounting Records (Modified and Repeated)

Condition:

The Association provided a general ledger that was produced manually. The general ledger did not provide postings by date to support the financial statements. The total amount of deposits per the bank statements did not agree to the financial statements provided, the financial statements reported \$1,025 less than the bank statements. Additionally, we were unable to determine if journal entries were made to the books and records. Management did not make progress in resolving this finding in 2017 because 2015, 2016 and 2017 agreed upon procedures were performed concurrently.

Criteria:

Effective internal controls and procedures to maintain documentation to support financial statements presented to enhance accountability and accurate financial reporting. NMSA 1978, Section 6-6-3 requires the Association to keep all the books, records and accounts in their respective offices in the form prescribed by the local government division.

Cause:

The Association did not maintain supporting documentation for the financial statements.

Effect:

Misstatements due to errors or fraud may go undetected. Untimely and/or inaccurate financial reporting and noncompliance with State statute could affect Federal and State funding. The Association may lack adequate internal controls necessary to safeguard assets and prevent or detect intentional or unintentional misstatements of accounting information.

Recommendation:

We recommend the Association implement procedures to maintain documentation to support the financial statements.

Agency Response:

The board agrees with the findings. The board made steps in 2019 to ensure that this issue was corrected. In 2019-20 we terminated our accountant after finding many mistakes on the books, and issues with record keeping. The Secretary/Treasurer was instructed to purchase and install a new accounting software that could be more efficiently monitored.

The person now responsible for handling the accounting records is the Secretary/Treasurer. Completion for this task was to be the end of 2019.

State of New Mexico
Bluewater Lake MDWCA
Schedule of Findings and Responses
For the Year Ended December 31, 2017

2015-002 – No Cash Reconciliations (Repeated)

Condition:

The Association was unable to provide documentation of a cash reconciliation that agrees to the general ledger for the fiscal year 2017. Three of the four ending balances of the bank statements tested did not agree to the corresponding amounts in the monthly financial statements. For the two months tested, the bank balance was listed as \$166, \$284 and \$508, respectively, more than the financial statements. The bank statements tested did not include a reconciliation to the general ledger or documentation of the date performed and reviewed. The Association was unable to provide a bank statements for certificate of deposit account totaling \$10,110. In addition, the general ledger does not include a daily cash record. Management did not make progress in resolving this finding in 2017 because the 2015, 2016 and 2017 agreed upon procedures were performed concurrently.

Criteria:

Effective internal controls and procedures require timely and accurate reconciliations to ensure cash transactions completely and accurately recorded in general ledger. NMSA 1978, Section 10-6-2 states, "It is the duty of every public official or agency of this state that receives or disburses public money to maintain a cash record in which is entered daily, in detail, all items of receipts and disbursements of public money. The cash record shall be balanced daily so as to show the balance of public money on hand at the close of each day's business."

Cause:

The Association was not aware that bank reconciliations should be performed and reviewed timely.

Effect:

Misstatements due to errors or fraud may go undetected. Untimely and/or inaccurate financial reporting and noncompliance with State statute could affect Federal and State funding. The Association may lack adequate internal controls necessary to safeguard assets and prevent or detect intentional or unintentional misstatements of accounting information.

Recommendation:

We recommend the Association's accountant perform and document the monthly cash reconciliation shortly after the bank statements are received. The accountant should initial and date the reconciliation as documentation of who performed the reconciliation and the date completed. A member of the board should review the reconciliation for accuracy and timeliness and initial and date it as documentation of who performed the review and the date completed.

State of New Mexico
Bluewater Lake MDWCA
Schedule of Findings and Responses
For the Year Ended December 31, 2017

Agency Response:

The board agrees with the findings of this report. The board has made the steps necessary to ensure that all of the revenue is being reconciled in a timely matter. In 2019-20 we terminated our accountant after finding many mistakes on the books, and issues with record keeping. Revenues are now reconciled at the beginning of each month when the bank statement is received (with the exception of the CD).

Person responsible for handling the reconciliation is the Secretary/Treasurer with the President overseeing the reports. Completion for this task was to be the end of 2019.

2015-003 - No Physical Inventory at Fiscal Year End (Repeated)

Condition:

The Association did not perform and document a physical inventory of its capital assets and have the results of the physical inventory certified by its Board of Directors. Management did not make progress in resolving this finding in 2017 because 2015 and 2017 engagements were performed concurrently.

Criteria:

NMSA 1978, Section 12-6-10.A requires each agency to conduct a physical inventory at the end of each fiscal year of all assets costing more than \$5,000. The inventory is required to be certified by the governing authority as to correctness.

Cause:

The Association was unaware of the requirement to perform an annual physical inventory that is certified by its Board.

Effect:

Misstatements due to errors or fraud may go undetected. Untimely and/or inaccurate financial reporting and noncompliance with State statute could affect Federal and State funding. The Association may lack adequate internal controls necessary to safeguard assets and prevent or detect intentional or unintentional misstatements of accounting information.

Recommendation:

We recommend the Association perform an annual physical inventory of all its assets costing more than \$5,000. The list should include a description of the asset, date acquired, cost, location, and useful life. The written inventory report should be certified and approved by the Board of Directors.

State of New Mexico
Bluewater Lake MDWCA
Schedule of Findings and Responses
For the Year Ended December 31, 2017

Agency Response:

The agency agrees with this finding. The board was previously unaware that this was a requirement. The board is now aware of this requirement and will be working on it from here on out. Employee responsible for handling this will be the President. Timeline for completion will be December 31, 2021.

2015-004 –Lack of Reconciliation of Water Fees Billed and Variances in Amounts Paid (Modified and Repeated)

Condition:

During our revenue testwork, we tested 36% of water fees transactions. We noted amounts collected that did not agree to the historical billing report and other amounts listed as due that were not collected during the four months tested. For the four months tested, deposits totaled \$18,064 and the supporting documentation totaled \$15,804, a difference of \$2,260. We noted the Association was not reconciling amounts paid to member accounts billed or determining amounts under/overpaid. The Association is unable to determine amounts due to/from the Association related to under/overpaid member accounts, if any. Additionally, we noted three transactions out of 260 tested where the deposit amount did not agree to the payment entry sheet resulting in deposit amounts being \$813 more than the supporting documentation. Management did not make progress in resolving this finding in 2017 because the 2015, 2016 and 2017 agreed upon procedures were performed concurrently.

Criteria:

Effective internal controls and procedures require timely and accurate reconciliation of member payments to amounts billed to determine if any under/overpaid amounts exist.

Cause:

The Association has not implemented adequate internal controls to reconcile member payments to amounts billed.

Effect:

The Association is unable to determine amounts under/overpaid by members. The Association may not be collecting all amounts due from members. Misstatements due to errors or fraud may go undetected. Untimely and/or inaccurate financial reporting could affect Federal and State funding. The Association may lack adequate internal controls necessary to safeguard assets and prevent or detect intentional or unintentional misstatements of accounting information.

State of New Mexico
Bluewater Lake MDWCA
Schedule of Findings and Responses
For the Year Ended December 31, 2017

Recommendation:

We recommend the Association reconcile amounts billed to amounts paid by members on a monthly basis. The Association should implement a process to determine amounts under/overpaid accounts and subsequent resolution of the under/over collected amounts. The Association should improve its record-keeping system for all revenue transactions, cash receipts and deposits. Supporting documentation for all revenue transactions (meter reading reports, monthly water billings for each member, detailed payment and deposit reports, and a complete accounts receivable ledger for each water customer and revenue source) should be generated and maintained.

Agency Response

The agency does not agree and also agrees with these findings. The agency has a software program that records all moneys due to the agency, and how much was paid. Any money that is paid over the balance due/billed is left as a credit on the account. The agency has made corrective measures for any misstated payments received in the past.

The employee responsible for maintaining the customer billing and record keeping is the Secretary/Treasurer. Timeline for completion of corrective plan was December 31, 2019 (When the accounting was all returned and kept internally).

Auditor's Response

The agency did not provide supporting documentation of a reconciliation of amounts paid to member accounts billed or a listing of amounts due to the Association for the months tested or the fiscal year.

2015-007 – Late Financial Reporting (Repeated)

Condition:

The Association did not submit the 2017 agreed upon procedures (AUP) report to the OSA by the required due date of no later than five months after the fiscal year end. Management did not make progress in resolving this finding in 2017 because 2015 and 2017 engagements were performed concurrently.

Criteria:

Section 2.2.2.16(H)(1) NMAC (Audit Rule) states that “Local public bodies with a fiscal year end other than June 30 shall submit the AUP report or certification no later than five months after the fiscal year-end.”

State of New Mexico
Bluewater Lake MDWCA
Schedule of Findings and Responses
For the Year Ended December 31, 2017

Cause:

The Association was not aware of this requirement.

Effect:

Noncompliance with the Audit Rule could impact the Association's ability to receive funding. Decision making bodies such as the New Mexico Interstate Stream Commission, the Department of Finance and Administration, the State Auditor, and the New Mexico Legislature did not have timely information regarding the Association.

Recommendation:

The Association should implement procedures to ensure the annual financial reporting requirements to the OSA are completed timely.

Agency Response:

The agency agrees with these findings. The agency was unaware at the time that we were required to report to the OSA. The agency has corrected this oversight in 2020. The agency worked towards bringing the agency up-to-date with the OSA. The agency will ensure that all reporting be made to the OSA no later than 5 months after the close of the calendar year. The person responsible for handling the reporting to the OSA is the Secretary/Treasurer.

State of New Mexico
Bluewater Lake MDWCA
Exit Conference
For the Year Ended December 31, 2017

On June 30, 2020, an exit conference was held with the following individuals to discuss the results of the agreed upon procedures and the contents of this report.

Attendees

Bluewater Lake MDWCA:

Shannon Nettleton

Title:

Secretary/Treasurer

Office of the State Auditor:

Natalie Cordova

Lynette Kennard

Lucia Santini

Title:

Deputy State Auditor
Financial Audit Director
Audit Manager