



State of
New Mexico

Twin Forks Mutual
Domestic Water
Consumers Association

Tier 6 Agreed-Upon Procedures
For the Period Beginning July 1, 2014
And Ending June 30, 2015

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STATE OF NEW MEXICO
Twin Forks Mutual Domestic Water Consumers Association
Office of the State Auditor Tier 6 Agreed-Upon Procedures
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For the Period Beginning July 1, 2014 and Ending June 30, 2015

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STATE OF NEW MEXICO
Twin Forks Mutual Domestic Water Consumers Association
Office of the State Auditor Tier 6 Agreed-Upon Procedures
Official Roster
For the Period Beginning July 1, 2014 and Ending June 30, 2015

BOARD MEMBERS

<u>Name</u>	<u>Title</u>
Linda Praznik	President
Mike Woodson	Vice President/ Assistant Treasurer
Charliss Randall	Secretary
Jerry Cox	Treasurer

ADMINISTRATION

Jared Mitchell	General Manager
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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Timothy Keller
New Mexico State Auditor
Board of Directors
Twin Forks Mutual Domestic Water Consumers Association
Mayhill, New Mexico

We have performed the agreed-upon procedures which the Office of the State Auditor and Twin Forks Mutual Domestic Water Consumers Association (the "Association") have specified, listed in the attached schedule, as required by Tier 6 of the Audit Act- Section 12-6-3B(6) NMSA 1978 and Section 2.2.2.16 NMAC, for the period beginning July 1, 2014 and ending June 30, 2015, in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The Association is the responsible party, and the subject matter is the responsibility of the Association. The sufficiency of the procedures is solely the responsibility of those parties specified in the 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 findings related to the procedures in the schedule of procedures and results are presented in the accompanying schedule of findings and responses as listed in the table of contents.

We were not engaged to, and did not conduct, an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. 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 and others within the Association, the State Auditor, the 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 those specified parties.

RPC CPAs + Consultants LLP

RPC CPAs + Consultants, LLP
Albuquerque, New Mexico
November 2, 2016

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Twin Forks Mutual Domestic Water Consumers Association
Office of the State Auditor Tier 6 Agreed-Upon Procedures
Schedule of Procedures and Results
For the Period Beginning July 1, 2014 and Ending June 30, 2015

The procedures and associated results are listed below. Any finding as a result of performing these procedures can be found in the attached Schedule of Findings and Responses.

1. Revenue Calculation

Procedures

- a. Verify the local public body's revenue calculation and tier determination.

Results of Procedures

- a. The Association's 2015 revenue was \$297,942, therefore a Tier 6 agreed upon procedure engagement is required.

2. Cash

Procedures

- 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. [For purpose of performing these procedures "timely" means completion of the bank reconciliations within one month after the last day of the reporting month and "complete" means that statements for bank and investment accounts are all accounted for and reconciled by the Association.]
- b. Perform a random test of bank reconciliations for accuracy. Also trace ending balances to the general ledger, supporting documentation and the financial reports submitted to Department of Finance and Administration – Local Government Division (DFA-LGD). [For the purpose of performing these procedures, "accuracy" means that reconciling items agree to deposit slips and subsequent bank statement and reconciled balances agree to the general ledger.]
- 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 Procedures

- a. RPC obtained the bank statements and corresponding reconciliations for all of the Association's accounts as of June 30, 2015. No exceptions were noted as a result of this procedure. Bank reconciliations were completed in a timely manner, and all bank statements and reconciliations were complete and on hand.
- b. A random sample of 4 monthly bank reconciliations were haphazardly selected in fiscal year 2015 for each of the Association's bank accounts (Checking and Savings). As a result of this procedure, it was noted that tested reconciliations were accurate and agreed to the general ledger. It was also noted that no financial reports were submitted to DFA-LGD. This finding has been included in the Schedule of Findings and Responses as Finding #1.
- c. No collateral was required because the Association's accounts at their respective financial institutions did not exceed the \$250,000 FDIC coverage.

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3. Capital Assets

Procedures

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

Results of Procedures

- a. As a result of this procedure, RPC noted that the Association performed an annual physical inventory of capital assets. However, it was noted that the inventory was not certified by the Board of Directors. This finding has been included in the Schedule of Findings and Responses as Finding #2.

4. Debt

Procedures

- a. If the local public body has any debt, verify that the required payments were made during the year. If the debt agreement requires reserves, verify that the local public body is in compliance with those requirements.

Results of Procedures

- a. RPC obtained the annual debt statements and verified that all payments were made during the year. No reserves are required per review of debt agreements.

5. Revenues

Procedures

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

- a. Perform an analytical review; test actual revenue compared to budgeted revenue for the year for each type of revenue. [For purposes of performing analytical procedures, we inquired of the Association's management for explanations of all variances of budget to actual of more than 10%.]

Select a sample of revenues based on auditor judgment [for purposes of procedures in 5(b) and 5(c), RPC randomly selected deposits during fiscal year 2015 for a total of 25 deposits] and test using the following attributes:

- b. Amount recorded in the general ledger agrees to the supporting documentation and the bank statement.
- 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 a cash basis, modified accrual basis, or accrual basis.

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Schedule of Procedures and Results
For the Period Beginning July 1, 2014 and Ending June 30, 2015

5. Revenues (continued)

Results of Procedures

- a. We compared actual to budget for each type of revenue. Actual revenue compared to budgeted revenue for the fiscal year 2015 was within expectations. The Association over-budgeted revenues from charges for services, and as a result, the revenue received is much less than that budgeted. All revenues tested are considered reasonable and comparable to the budget. Results are as follows:

	2015 Budget	2015 Actual	Difference
Charges for Services	362,440	327,722	(34,718)

- b. No exceptions were noted as a result of this procedure. Amounts recorded in the general ledger agreed with supporting documentation and the bank statements.
- c. As a result of this procedure, RPC noted that amounts were properly recorded on a cash basis as to classification and amount. However, one exception was noted regarding an improper recording of period per review of supporting documentation and the general ledger. This finding has been included in the Schedule of Findings and Responses as Finding #3.

6. Expenditures

Procedures

Select a sample of cash disbursements based on auditor judgment [for purposes of procedures in 6(a), 6(b), and 6(c), we randomly selected cash disbursements for a total of 25 disbursements] and test using 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.
- b. Determine that disbursements were properly authorized and approved in compliance with the budget, 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 Procedures

- a. As a result of this procedure, an exception was noted in six instances that the client was unable to provide any supporting documentation for 6 out of 25 sample selections. This finding has been included in the Schedule of Findings and Responses as Finding #4.
- b. As a result of this procedure, one exception was noted regarding improper authorization and approval in compliance with budget, legal requirements and procedures. This finding has been included in the Schedule of Findings and Responses as Finding #3.

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Schedule of Procedures and Results
For the Period Beginning July 1, 2014 and Ending June 30, 2015

6. Expenditures (Continued)

Results of Procedures (Continued)

- c. As a result of this procedure, no exceptions were noted. All disbursements, beyond those described in item a. above, 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).

7. Journal Entries

Procedures

If non-routine journal entries, such as adjustments or reclassifications, are posted to the general ledger, test significant items for the following attributes:

- a. Journal entries appear reasonable and have supporting documentation. [A journal entry is considered reasonable if: i. Explanation is consistent with the nature of the adjustment and the general ledger accounts affected. ii. Supporting documentation (invoices, contracts, correspondence, calculations, etc.) agrees with the journal entry details.
- 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 Procedures

- a. As a result of this procedure, no exceptions were noted. RPC reviewed non-routine journal entries and noted no significant items. The entries appear reasonable and necessary.
- b. As a result of this procedure, no exceptions were noted.

8. Budget

Procedures

Obtain the original fiscal year budget and all budget amendments made throughout the fiscal year and perform the following:

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

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Schedule of Procedures and Results
For the Period Beginning July 1, 2014 and Ending June 30, 2015

8. Budget (Continued)

Results of Procedures

- a. RPC was unable to verify that the Board of Directors approved the original fiscal year 2015 budget or were involved in the budgetary process. There were no budget adjustments. Approval was neither sought nor granted from DFA-LGD for the fiscal year 2015 budget. This finding has been included in the Schedule of Findings and Responses as Finding #1.
- b. As a result of this procedure, no exceptions were noted. RPC noted that the Association's actual expenditures did not exceed the final budget.
- c. Please refer to the Schedule of Revenues and Expenditures, Budget to Actual. As a result of this procedure, RPC noted that the fiscal year 2015 budget was not calculated correctly. This finding has been included in the Schedule of Findings and Responses as Finding #3.

9. Capital Outlay

Procedures

- a. Request and review all state-funded capital outlay awards, joint powers agreements, correspondence and other relevant documentation for any capital outlay award funds expended by the recipient during the fiscal year.

Results of Procedures

- a. As a result of this procedure, no exceptions were noted. RPC noted no capital outlay awards or expenditures and performed no further testing.

10. Other

Procedures

If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, 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(I)(3)(C) NMAC.

Results of Procedures

Please refer to the Schedule of Findings and Responses of this report. It was noted that the reports required for a Tier 6 agreed-upon procedures engagement were not submitted to the State Auditor in a timely manner. This finding has been included in the Schedule of Findings and Responses as Finding #5.

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STATE OF NEW MEXICO
Twin Forks Mutual Domestic Water Consumers Association
Statement of Revenues, Expenses, and Change in Net Position
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

	Budget Amounts		Actual Amounts	Variances
	Original	Final		Favorable (Unfavorable)
				Final to Actual
Operating revenues:				
Charges for services	\$ 362,440	\$ 362,440	297,942	\$ (64,498)
Total operating revenues	<u>362,440</u>	<u>362,440</u>	<u>297,942</u>	<u>(64,498)</u>
Operating expenses:				
Personnel services	196,301	196,301	192,518	3,783
Miscellaneous	88,184	88,184	32,926	55,258
Depreciation	-	-	-	-
Supplies	20,750	20,750	20,328	422
Utilities	19,700	19,700	18,252	1,448
Contractual services	10,800	10,800	5,065	5,735
Fuel	10,000	10,000	5,226	4,774
Repairs and maintenance	18,600	18,600	8,253	10,347
Imported water	-	-	3,080	(3,080)
Total operating expenses	<u>364,335</u>	<u>364,335</u>	<u>285,648</u>	<u>78,687</u>
Operating income (loss)	<u>(1,895)</u>	<u>(1,895)</u>	<u>12,294</u>	<u>14,189</u>
Non-operating revenues (expenses):				
Interest income	200	200	132	(68)
Contingency reserve	(12,500)	(12,500)	-	12,500
Capital improvements reserve	(76,300)	(76,300)	-	76,300
Interest expense	-	-	-	-
Total non-operating revenues (expenses)	<u>(88,600)</u>	<u>(88,600)</u>	<u>132</u>	<u>88,732</u>
Change in net position	<u>\$ (90,495)</u>	<u>\$ (90,495)</u>	<u>\$ 12,426</u>	<u>\$ 102,921</u>
Net position, beginning			581,069	
Cash balance required to balance the budget	\$ 25,285	\$ 25,285	-	
Net position, ending	<u>\$ (115,780)</u>	<u>\$ (115,780)</u>	<u>\$ 593,495</u>	

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Office of the State Auditor Tier 6 Agreed-Upon Procedures
Schedule of Findings and Responses
For the Period Beginning July 1, 2014 and Ending June 30, 2015

Finding #1 FS 2011-003 Submission of Reports to the Department of Finance and Administration (DFA) (Procedures 2 & 7)

Condition: It was noted that the Twin Forks Mutual Domestic Water Consumers Association did not file any financial and budgetary reports with DFA-LGD during the year ended June 30, 2015. Management is working on catching up on required submissions but did not file required reports during the year ended June 30, 2015.

Criteria: Section 6-6-2 NMSA 1978 requires local public bodies to submit quarterly financial reports and an annual budget to DFA-LGD.

Effect: The Association is not in compliance with Section 6-6-2 NMSA 1978.

Cause: The Association was unaware it should be submitting reports and budgets.

Auditors' Recommendation: The Association should establish a working relationship with its DFA analyst to help the Association file all required reports accurately and in a timely manner.

Views of Responsible Officials and Planned Corrective Actions: We agree with the above Finding #1 that Twin Forks MDWCA did not file any financial and budgetary reports with DFA during the year ended June 30, 2015.

Remedial Action: Established that this failure was due former General Manager's failure to follow procedure in completing the required reports, lack of direct supervision allowed these events to continue until employee terminated his employment. Upon learning of these missing reports the Board of Directors immediately took steps to complete the reports and bring them up to date as of June 30, 2015 and have continued to make the appropriate reports so that we are current to date. Management guidelines have been established to ensure that these procedures are supervised. The new General Manager and the President will ensure that all reports are properly filed.

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Finding #2 FS 2014-001 Capital Asset Certification (Procedure 3)

Condition: It was noted in Procedure 3 over capital assets that the client conducted an annual capital asset inventory but the report was not certified by its governing authority (the Board). Management is working to establish procedures to ensure yearly inventory of capital assets is certified by the Board of Directors but did not complete the inventory prior to June 30, 2015.

Criteria: The New Mexico Administrative Code (NMAC) Section 2.20.1.16A & E states that “At the end of the fiscal year, each agency shall conduct a physical inventory of its fixed assets and the results of the physical inventory shall be recorded in a written inventory report, certified as to correctness and signed by the governing body of the agency”. Section 12-6-10 NMSA 1978 further specifies that that inventory should be done for “movable chattels and equipment costing more than \$5,000 and under the control of the governing authority.”

Effect: The Association is not in compliance with Section 12.6.10 NMSA 1978.

Cause: Management was not aware of the statute that requires a certification to be signed by the board each year.

Auditors' Recommendation: The Association should ensure that they perform an annual physical inventory over capital assets and have the Board certify the inventory as to correctness.

Views of Responsible Officials and Planned Corrective Actions: We agree with the above Finding #2 that Twin Forks MDWCA did not complete proper asset inventory report.

Remedial Action: Established that this failure was to due former General Manager's failure to follow procedure in capital asset management, lack of direct supervision allowed these events to continue until employee terminated his employment. A capital asset inventory report is being completed and will be properly approved by the Board of Directors. Procedures have been established to provide supervisory oversight to this annual action. The new General Manager and the President will ensure that the inventory and certification are preformed annually.

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Finding #3 FS 2015-001 Internal Control Deficiencies – Monitoring (Procedures 5, 6 & 8)

Condition: During our performance of Procedures 5, 6, and 8 of the Tier 6 Agreed-Upon Procedures, we noted several instances where elements of the internal control framework were deficient in the budgeting, disbursements, and receipts processes. We noted that the internal controls were not being monitored properly, resulting in the following deficiencies:

- A water bill payment received on 1/28/2015 was not deposited in the bank until 2/9/2015.
- A cash disbursement in the amount of \$1,243 was not properly authorized and approved in compliance with procedures.
- The fiscal year 2015 budget was not clerically accurate.
- The fiscal year 2015 budget was not developed with Board involvement nor approved by the Board.

Criteria: The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Framework suggests that internal control systems need to be monitored – a process that assesses the quality of the system’s performance over time. This is accomplished through ongoing monitoring activities or separate evaluations. Internal control deficiencies detected through these monitoring activities should be reported upstream and corrective actions should be taken to ensure continuous improvement of the system.

Effect: Without all of the five elements of the COSO framework present, the Association is exposing itself to an increased risk of assets to be misappropriated and misstatements in the financial statements to go undetected.

Cause: The Association had turnover in significant areas of management which affected the Association’s ability for ongoing monitoring as a critical element in effective internal controls.

Auditors’ Recommendations: We recommend that the Association adopt and implement a policy requiring monitoring of its internal controls and make modifications as needed. Monitoring is accomplished through ongoing management activities, separate evaluations, or both.

Views of Responsible Officials and Planned Corrective Actions: We agree that that internal control framework was not being followed to properly monitor the disbursements, budget, and receipts process.

Remedial action: Established that this failure was due to former General manager’s failure to follow procedure in budgeting, disbursements, and receipts. Lack of supervision allowed these events to continue until employee terminated his employment. The Board of Directors immediately took steps to monitor all expenditures and receipts. As well, the budget was strictly reviewed to ensure accuracy. Stringent monitoring and guidelines have been established to improve accuracy and security. The President will ensure that monitoring is conducted appropriately.

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Finding #4 FS 2015-002 Internal Control Deficiencies – Information and Communication (Procedure 6)

Condition: During our performance of Procedure 6 of the Tier 6 Agreed-Upon Procedures, we noted several instances where elements of the internal control framework were deficient in the disbursements process with respect to information and communication.

- The Association did not retain sufficient documentation for 6 disbursements totaling \$3,950.88 out of 25 samples tested totaling \$45,598.01.

Criteria: The Committee of Sponsoring Organizations (COSO) internal control integrated framework consists of five critical elements that must be present in carrying out the achievement objectives of an organization. These elements are known as the control environment, risk assessment, control activities, information and communication, and monitoring. Good accounting practice also requires that all expenditure transactions must be supported by appropriate documentation.

Effect: The Association may be paying for unallowable expenses. Inconsistent monitoring of compliance with requirements could result in abuse or fraud.

Cause: The Association had turnover in significant areas of management which affected the Association's ability for ongoing monitoring as a critical element in effective internal controls.

Auditors' Recommendation: We recommend the Association review all supporting documentation and retain all documents. The policy should be clear, written, and communicated to all to whom it applies and be enforced uniformly.

Views of Responsible Officials and Planned Corrective Actions: We agree that sufficient record keeping and documentation was not being followed.

Remedial action: Twin Forks MDWCA had established procedures that were not followed at that time. As previously stated the previous General Manager was not adequately supervised which led to the breakdown of record keeping and documentation. Since then, new management has been employed as well as outside resources to assist in an improved method of record keeping. New policies and guidelines are in place and are understood. With the assistance from the Board of Directors and our outside contractor's, proper documentation and record keeping are being continuously monitored. Better filing techniques are being utilized to retain the necessary documentation for proper disbursement monitoring. Twin Forks is also requiring two BOD signatures on any outgoing payments to reduce any risk of discrepancies. The new General Manager and the President will ensure that procedures are followed.

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Finding #5 FS 2015-003 Late AUP Report (Other)

Condition: The Association's 2015 AUP report was not submitted by the December 15, 2015 deadline.

Criteria: The Association is required to submit their AUP report for the year ended June 30, 2015 on or before December 15, 2015 subsequent to the entity's fiscal year end in accordance with Subsection A of 2.2.2.9 of NMAC.

Effect: The Association would be affected by a late submission by not catching problems in a timely fashion to correct findings. The financial statements are not available for use by the Association in a timely fashion for making financial decisions.

Cause: The Association had turnover in significant areas of management which affected the Association's ability to adequately prepare and provide information needed for the AUP.

Accountants' Recommendation: We recommend that the Association communicate and work closely with the auditors on record to ensure they understand what is required from them and any questions or concerns can be addressed in a proactive manner.

Views of Responsible Officials and Planned Corrective Action: The 2015 AUP report was not submitted by the due date of 12/15/2015.

Remedial action: Improved communication with our auditor will allow us to properly and timely submit our reports. Also with our recently established procedures and guidelines including consistent monitoring all future AUP reports should be submitted in a timely fashion. The new General Manager and the President will ensure that future AUP reports are submitted timely.

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Finding #6 FS 2015-004 Failure to Timely Remit Amounts Due to Taxing Agencies (Other)

Condition: During our performance of the Tier 6 procedures, RPC noted that the Association did not remit amounts due to the Internal Revenue Service for payroll taxes, or amounts due to the New Mexico Department of Taxation and Revenue for Gross Receipts Taxes, in a timely fashion. Payments for amounts originally due after January 1, 2015 were not made until March and June, 2016.

Criteria: IRS regulations require that employers remit payroll taxes withheld from employee checks, and payroll taxes assessed on employers, in accordance with 26 CFR 31.6302-1, Deposit rules for taxes under the Federal Insurance Contributions Act (FICA) and withheld income taxes. 3.2 NMAC and Sections 7-9-1 to 7-9-115 NMSA 1978 govern the collection and remittance of gross receipts taxes to the State of New Mexico. Specifically, 7-9-11 NMSDA 1978 includes due dates for gross receipts tax remittances and related reporting.

Effect: The Association was not in compliance with laws and regulations governing the remittance of taxes withheld from employees and customers, and taxes assessed on the Association itself, to the appropriate taxing agencies. The Association became subject to penalties and fines associated with the noncompliance.

Cause: The Association had turnover in significant areas of management which affected the Association's ability to remit amounts due to the Internal Revenue Service for payroll taxes, or amounts due to the New Mexico Department of Taxation and Revenue for Gross Receipts Taxes, in a timely fashion.

Accountants' Recommendation: We recommend that the Association ensure that all amounts due to taxing agencies are remitted on a timely basis through review of payments made on a monthly and quarterly basis.

Views of Responsible Officials and Planned Corrective Action: We agree that Twin Forks MDWCA failed to remit amounts to the New Mexico Department of Taxation and the Internal Revenue Service.

Remedial action: Twin Forks MDWCA is now current with all filings and amounts due to both taxation entities. Due to the poor management skills from the past, and failing software issues, we were unable to correct these insufficiencies in a timely manner. We have since installed and are utilizing new software that has better long term reliability with technical support. We are currently utilizing outside contractors that are helping to ensure our compliance as well as reviewing our software and record keeping monthly. With these implementations, our tax liabilities will be remitted as required. The new General Manager and the President will continue to monitor tax liability remittances to ensure that amounts remain current.

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Exit Conference
For the Period Beginning July 1, 2014 and Ending June 30, 2015

Exit Conference

The contents of this report were discussed on November 2, 2016. The following individuals were in attendance:

Representing the Twin Forks Mutual Domestic Water Consumers Association

Linda Praznik
Mike Woodson

President
Vice President/Assistant Treasurer

Representing RPC CPAs + Consultants, LLP

Alan Bowers, CPA
Gwen Mansfield-Vogt, CPA

In-charge Manager
Manager