

State of New Mexico
OFFICE OF THE STATE AUDITOR

STATE OF NEW MEXICO

DEMING

SOIL AND WATER CONSERVATION DISTRICT

FINANCIAL STATEMENTS

Fiscal Year Ended June 30, 2005

(With Independent Auditor's Report Thereon)



Domingo P. Martinez, CGFM
State Auditor

8815

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STATE OF NEW MEXICO
DEMING SOIL AND WATER CONSERVATION DISTRICT

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JUNE 30, 2005

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STATE OF NEW MEXICO
DEMING SOIL AND WATER CONSERVATION DISTRICT

OFFICIAL ROSTER
JUNE 30, 2005

<u>Board of Supervisors</u>	<u>Position</u>
Rick Holdridge	Chairperson
LeeDrue Hyatt	Vice-Chairperson
Don Hartman	Secretary/Treasurer
George Pintar	Supervisor
Jim Wood	Supervisor
Larry Hooper	Supervisor
Bill Shattuck	Supervisor
<u>District Personnel</u>	<u>Title</u>
Amy Donaker	Administrative Assistant



State of New Mexico

OFFICE OF THE STATE AUDITOR

Domingo P. Martinez, CGFM
State Auditor

Carl M. Baldwin, CPA, CFE
Deputy State Auditor

INDEPENDENT AUDITOR'S REPORT

Rick Holdridge, Chairman
and Members of the Board of Supervisors
Deming Soil and Water Conservation District
405 E. Florida
Deming, New Mexico 88030

We have audited the accompanying financial statements of the governmental activities, the general fund and the respective budgetary comparison of the Deming Soil and Water Conservation District (District) as of and for the year ended June 30, 2005, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the District as of June 30, 2005, and the respective changes in financial position, thereof and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The District has not presented the Management's Discussion and Analysis required by *GASB Statement No. 34* that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 31, 2006 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Office of the State Auditor

OFFICE OF THE STATE AUDITOR

March 31, 2006

STATE OF NEW MEXICO
 DEMING SOIL AND WATER CONSERVATION DISTRICT
 STATEMENT OF NET ASSETS
 JUNE 30, 2005

Exhibit 1

	Governmental Activities
Assets	
Cash	\$ 43,454
Prepaid capital outlay expenditure	9,996
Prepaid expenses	1,575
Capital assets, net	-
Total assets	55,025
Liabilities	
Accounts payable	403
Total liabilities	403
Net Assets	
Restricted for:	
Conservation projects- FRRIF	5,376
Capital outlay expenditure	5,631
Unrestricted	43,615
Total net assets	\$ 54,622

The notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
 DEMING AND WATER CONSERVATION DISTRICT
 STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	Governmental Activities
Program Expenses:	
Conservation:	
Salaries	\$ 4,114
Mileage & per diem	2,769
Surety bond	100
Dues	185
FRIF project	5,124
Information & education	538
Office Expenses	1,412
Advertising	15
Depreciation	215
Total program expenses	<u>14,472</u>
Program Revenues:	
Grants and contracts - local sources	10,500
Capital outlay grant	14,000
Total program revenues	<u>24,500</u>
Net program (expense) revenue	<u>10,028</u>
General Revenues:	
NMDA allotment	9,286
Interest	776
Miscellaneous	150
Total general revenues	<u>10,212</u>
Change in net assets	<u>20,240</u>
Net assets at beginning of year	<u>34,382</u>
Net assets at end of year	<u>\$ 54,622</u>

The notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
 DEMING SOIL AND WATER CONSERVATION DISTRICT
 BALANCE SHEET - GOVERNMENTAL FUNDS
 JUNE 30, 2005

Exhibit 3

	General Fund
Assets	
Cash	\$ 43,454
Prepaid capital outlay expenditure	9,996
Prepaid expenses	1,575
Total assets	\$ 55,025
Liabilities and fund balance	
Liabilities:	
Accounts payable	\$ 403
Total liabilities	403
Fund balance:	
Unreserved, designated for subsequent year's expenditures	25,100
Unreserved, undesignated	29,522
Total fund balance	54,622
Total liabilities and fund balance	\$ 55,025

The notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
DEMING SOIL AND WATER CONSERVATION DISTRICT
FINANCIAL STATEMENT RECONCILIATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS:

Amounts reported for governmental activities in the Statement of Net Assets are different are different from the way they are reported in the Balance Sheet - Governmental Funds as follows:

Fund Balance - Balance Sheet (Exhibit 3) \$ 54,622

Capital assets, net of accumulated depreciation -

Some liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:

Notes payable -
Compensated absences -

Net Assets - Statement of Net Assets (Exhibit 1) \$ 54,622

The notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
 DEMING SOIL AND WATER CONSERVATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	General Fund
Revenues	
State allocation	\$ 9,286
Grants and contracts - local sources	24,500
Interest	776
Reimbursements	150
Total revenues	34,712
Expenditures	
Conservation:	
Current:	
Salaries	4,114
Mileage & per diem	2,769
Surety bond	100
Dues	185
FRIF project	5,124
Information & education	538
Office Expenses	1,412
Advertising	15
	14,257
Total expenditures	14,257
Net change in fund balance	20,455
Fund balance beginning of year	34,167
Fund balance end of year	\$ 54,622

The notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
 DEMING SOIL AND WATER CONSERVATION DISTRICT
 FINANCIAL STATEMENT RECONCILIATIONS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005

RECONCILIATION OF THE STATEMENT OF ACTIVITIES TO THE STATEMENT OF
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES:

Net change in fund balance - Governmental Funds (Exhibit 4) \$ 20,455

Amounts reported in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful life of the asset and reported as depreciation expense as follows:

Depreciation expense (215)

Repayment of principal on long-term debt (note payable) is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. This is the amount repaid in the current year:

Change in net assets - Statement of Activities (Exhibit 2) \$ 20,240

The notes to the financial statements are an integral part of this statement.

STATE OF NEW MEXICO
 DEMING SOIL AND WATER CONSERVATION DISTRICT
 STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	General Fund			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
State allocation	\$ 9,000	\$ 9,000	\$ 9,286	\$ 286
Grants and contracts - local sources	10,000	24,000	24,500	500
Interest	500	500	776	276
Miscellaneous	-	-	150	150
Total revenues	<u>19,500</u>	<u>33,500</u>	<u>34,712</u>	<u>1,212</u>
Cash balance budgeted	34,484	34,484		
Total revenues and cash	<u>\$ 53,984</u>	<u>\$ 67,984</u>		
Expenditures				
Conservation:				
Salaries	\$ 2,500	\$ 4,500	\$ 4,096	\$ 404
Mileage & per diem	1,000	2,900	3,049	(149)
Surety bond	100	100	100	-
Dues	1,100	1,460	1,460	-
FRIF project	10,000	10,000	5,124	4,876
Information & education	1,000	1,000	537	463
Office Expenses	1,000	1,000	1,412	(412)
Advertising	500	1,500	1,643	(143)
Equipment	-	14,000	8,369	5,631
Contingency	36,784	31,524	-	31,524
Total expenditures	<u>\$ 53,984</u>	<u>\$ 67,984</u>	<u>\$ 25,790</u>	<u>\$ 42,194</u>

The notes to the financial statements are an integral part of the statement.

STATE OF NEW MEXICO
DEMING SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

I. Summary of Significant Accounting Policies

A. Reporting Entity

The Deming Soil and Water Conservation District (District) is organized under the provisions of the Soil and Water Conservation District Act (73-20-25 through 73-20-49 NMSA 1978). The District is a governmental subdivision of the state, a public body corporate and politic, organized for control and prevention of flood, sediment, and soil erosion damage, and to further the conservation, development and beneficial use of water and soil resources. The governing body of the District consists of five elected supervisors, four of whom must be landowners in the District. Two additional supervisors may be appointed to the District board. Supervisors serve a term of three years and continue in office until a successor is elected or appointed.

The financial reporting entity as defined by GASB 14 consists of the primary government, organizations for which the primary government is financially accountable, and other organizations whose exclusion from the financial reporting entity would cause the financial statements to be misleading.

A primary government is any state government or general-purpose local government and the organizations comprising its legal entity. Although the District is organized as a subdivision of the State and administratively attached to the New Mexico State University, Department of Agriculture, the statutory powers of the District establish it as a primary government with a separate corporate and legal identity. The District has no component units, financially dependent affiliates, nor is it legally liable for actions of other agencies.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The District is required to implement GASB Statement No. 40, Deposit and Investment Risk Disclosures in fiscal year 2005. To enhance the usefulness of the financial statements, the significant policies of the District are summarized below.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets) report information on all of the nonfiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities,

STATE OF NEW MEXICO
DEMING SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

which rely to a significant extent on fees and charges for support. However, the District does not have any fiduciary or business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, if any, are recorded only when payment is due.

Grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

STATE OF NEW MEXICO
DEMING SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

The general fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule, the effect of inter-fund activity, if applicable, has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, Net Assets and Fund Balance

1. Cash

The District's cash is considered to be a demand deposit.

2. Capital Assets

Capital assets, which include property, equipment (including software), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by state law as assets with an initial cost of \$1,000 and an estimated useful life of more than one year. There is no infrastructure which is required to be reported per GASB statement No. 34. The total amounts spent for construction, if any, are capitalized and reported in the government-wide financial statements. For donations, the government values these capital assets at the estimated fair value of the item at the date of acquisition. The cost of normal maintenance and repairs that do not add to the value or extend the life of the asset are not capitalized.

Property and equipment of the District is depreciated using the straight line method over the following estimated useful lives:

Office equipment	5 years
Farm equipment	10 years
Computer equipment	5 years

STATE OF NEW MEXICO
DEMING SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

3. Compensated Absences

The District employee does not receive any vacation or sick leave benefits.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

The budget is prepared on a basis that differs from accounting principles generally accepted in the United States of America (GAAP). GAAP basis revenues and expenditures include accrued amounts. The revenues and expenditures reported in the budgetary comparisons are generally recorded on the cash basis. The District uses the following procedures to establish the budgeted amounts reflected in the budgetary comparisons:

1. Prior to April 1, the Budget Committee submits to the District Board of Supervisors a proposed revenue and expenditure budget for the fiscal year beginning July 1.
2. The Board reviews the budget proposal and makes any necessary adjustments.
3. Prior to June 1, the Board approves the budget by passing a resolution.
4. Prior to June 20, the approved budget is submitted to the State of New Mexico, Department of Finance and Administration, Local Government Division (DFA-LGD) for approval by the first Monday of September. The Board receives notice of the approved budget.

The legal level at which actual expenditures may not exceed budgeted expenditures is at the total fund level. The Board can revise its budget with the approval of DFA-LGD. Encumbrance accounting is not utilized by the District.

STATE OF NEW MEXICO
DEMING SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

B. Reconciliation of Non-GAAP Budgetary Basis to GAAP Financial Statements

	General Fund
Non-GAAP revenues (Exhibit 5)	\$ 34,712
Prior year receivables	-
Current year receivables	-
GAAP revenues (Exhibit 4)	<u>\$ 34,712</u>
Non-GAAP expenditures (Exhibit 5)	\$ 25,790
Prior year payable	(365)
Prior year payroll accrual	-
Prepaid capital outlay expenditure	(9,996)
Prepaid expenses	(1,575)
Current year payable	403
Current year payroll accrual	-
GAAP expenditures (Exhibit 4)	<u>\$ 14,257</u>

III. Detailed Notes on all Funds

A. Cash

As of June 30, 2005, the District had a carrying amount of deposits of \$43,454. The bank balances for deposits were \$53,677. The difference between the carrying amount and the bank balance of deposits is due to outstanding checks of \$10,223. The total bank balance of \$53,677 consisted of the following:

<u>First New Mexico Bank</u>	
Demand deposits	\$ 53,677
Less: FDIC coverage	(53,677)
Amount uninsured	<u>\$ -0-</u>

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2005, none of the District's bank balances were exposed to custodial credit risk.

STATE OF NEW MEXICO
DEMING SOIL AND WATER CONSERVATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

B. Capital Assets

Capital asset activity for the year ended June 30, 2005 was as follows:

Description	Balance	Additions	Deletions	Balance
	6/30/04			6/30/05
Governmental activities:				
Equipment	\$ 9,587	\$ -	\$ -	\$ 9,587
Accumulated depreciation-equipment	<u>(9,372)</u>	<u>(215)</u>	<u>-</u>	<u>(9,587)</u>
Capital assets, net	<u>\$ 215</u>	<u>\$ (215)</u>	<u>\$ -</u>	<u>\$ -</u>

IV. Other Information

B. Risk Management

The District is exposed to various risks of loss due to torts, theft or damage of assets, errors and omissions and natural disasters. The District's supervisors and employees are covered by an errors and omissions liability policy purchased by the New Mexico State University, Department of Agriculture, to which the District is administratively attached. The limits for this policy are \$1,050,000 for each wrongful act and \$1,050,000 for the policy aggregated. The District is required to obtain a corporate surety bond on behalf of persons responsible for District assets. The District currently maintains a \$15,000 surety bond as well as commercial property coverage. The District has not sustained any losses during the last several years and is not a defendant in any lawsuit.



State of New Mexico

OFFICE OF THE STATE AUDITOR

Domingo P. Martinez, CGFM
State Auditor

Carl M. Baldwin, CPA, CFE
Deputy State Auditor

Report on Internal Control Over Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards*

Rick Holdridge, Chairman
and Members of the Board of Supervisors
Denning Soil and Water Conservation District
405 E. Florida
Denning, New Mexico 88030

We have audited the accompanying financial statements of the governmental activities, the general fund and the respective budgetary comparison of the Denning Soil and Water Conservation District (District) as of and for the year ended June 30, 2005 and have issued our report dated March 31, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings and recommendations as item 05-1.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely

period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, the reportable condition described above is not considered to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings and recommendations as item 05-1.

This report is intended solely for the information and use of management, the New Mexico Office of the State Auditor, the New Mexico State University - Department of Agriculture, the state legislature and grantors 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

March 31, 2006

STATE OF NEW MEXICO
DEMING SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2005

STATUS OF PRIOR YEAR AUDIT FINDINGS

None

CURRENT YEAR AUDIT FINDINGS:

Finding: 05-1 – Improper travel expenditure.

Condition

The District wrote 65 checks in FY05 which totaled \$25,790. Auditors tested 28 disbursements (\$21,575) and found five (5) overpayments totaling \$202.74 for mileage (4)\$177.74) and dues (\$25). Mileage overpayments resulted from using improper rates (.375 and .405). There were also six other disbursements totaling \$604 which lacked adequate documentation to substantiate claims for meals (\$274), lodging (\$230) and registration (\$100).

Criteria

New Mexico Department of Finance and Administration (DFA) Rule 2.42.2 NMAC establishes travel and per diem regulations for various sections of the New Mexico Statutes Annotated 1978 (NMSA), including provision of an affidavit for lost receipts.

Attorney General Opinion No. 97-02 also interprets NMSA and related case law for certain travel and other expenditures which may be allowable for governmental agencies.

Cause

The Board of Supervisors provided inadequate oversight when approving bills for payment.

Effect

The District is not in compliance with State law and travel regulations or good accounting practice. Overpayments of \$202.74 are known to have been made and the propriety of another \$604 cannot be determined

STATE OF NEW MEXICO
DEMING SOIL AND WATER CONSERVATION DISTRICT

SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2005

Recommendation

Review DFA and Attorney General Guidance and develop written policies consistent with that guidance. Closely examine supporting documentation to ensure propriety of expense before authorizing payment. Obtain signed affidavits when receipts are lost.

District's Response

The administrator was incorrectly using the Federal Natural Resources and Conservation Services rates instead of the State rates. This has now been corrected. The board will now be using per diem for hotel and meals as its form of reimbursement unless approved otherwise for actuals.

STATE OF NEW MEXICO
DEMING SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2005

Financial Statement Preparation

The accompanying financial statements were prepared by the Office of the State Auditor. However, the contents remain the responsibility of the District.

Exit Conference

On March 31, 2006, an exit conference was held at the District Office with Mr. Don Hartman, Secretary/Treasurer and Ms. Amy Donaker, Administrative Assistant of the Deming Soil and Water Conservation District. Representing the Office of the State Auditor was Sanjay Bhakta, Audit Supervisor.