

STATE OF NEW MEXICO
Western Mora Soil and Water Conservation District

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

For the Fiscal Year Ended
June 30, 2016

ASSURANCE TAX ACCOUNTING PC

Financial Audits - Agreed Upon Procedures - Tax - Consulting

Office: (505) 620-8526 Fax: (866) 800-6970; PO Box 27213 Albuquerque, NM 87125; johnnymangu@msn.com

**Western Mora Soil and Water Conservation District
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Fiscal Year Ended June 30, 2016**

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**Western Mora Soil and Water Conservation District
OFFICIAL ROSTER
Fiscal Year Ending June 30, 2016**

Chairman	Julian R. Olivas
Vice-Chair	Juan F. Archuleta
Secretary/Treasurer	Joseph Griego
Member	Leroy Abeyta
Member	David Maestas
District Secretary	Jacquelyn V. Sanchez

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES (TIER 4)

Julian R. Olivas, Chairman
Western Mora Soil and Water Conservation District
and
Honorable Timothy Keller
New Mexico State Auditor
Santa Fe, New Mexico

We have performed the procedures enumerated below which were agreed to by Western Mora Soil and Water Conservation District and the New Mexico State Auditor (the specified parties), solely to assist users in determining compliance with the provisions of the Audit Act for a Tier 4 entity per Section 12-6-3 B (4) NMSA 1978, Section 2.2.2.16 NMAC as of and for the year ended June 30, 2016. The District's management is responsible for its accounting records and financial reporting. 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 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 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."

We verified Western Mora Soil and Water Conservation District revenue calculation and tier determination documented on the form provided at www.osanm.org under "Tier System Reporting Main Page" and it was determined that the District falls under the Tier 4 procedures. General revenues were \$131,380. No capital outlay funds were expended during the year ended June 30, 2016.

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.

We determined that all bank reconciliations were performed and that all bank statements were complete and on hand without exception. The months of March and May 2016 were not reconciled timely. All monthly bank reconciliations for the operating account were examined without exception. See finding 2016-001.

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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 DFA-Local Government Division.

We performed a test of bank reconciliations for accuracy and traced the ending balances to the general ledger. We determined that the bank reconciliations for December 2015 and June 2016 were not accurate. We also noted that the quarterly reports were not submitted to DFA. See finding 2016-001 and 2016-002.

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.

We determined that the balance of the operating account at no time exceeded the insured limits provided by the FDIC of \$250,000. Therefore, pledged collateral by the financial institution 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.

We inquired as to whether or not the District is performing a yearly inventory as required by section 12-6-10 NMSA 1978. The District did perform the capital asset inventory for FY 2016 and it was provided as reviewed, signed and approved by the Chairman. We noted no exceptions.

4. Revenue

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.

We performed an analytical review of the revenue. We noted no exceptions.

Select a sample of revenue based on auditor judgment using the following attributes:

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

We randomly selected a sample of 25 receipts and we traced the amounts recorded in the supporting documentation including deposit books to the general ledger and to the bank statements. No exceptions were noted.

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- 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.

We randomly selected a sample of 25 receipts and we traced the amounts recorded in the general ledger and comparing to the supporting documentation for proper coding and distribution. We noted that Mill Levy revenue received by the District on 06/08/2016 for \$6,504.29 was improperly coded to Accounts Payable. See finding 2016-003.

5. Expenditures

Select a sample of cash disbursements based on auditor judgment 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.

We selected a sample of 25 disbursements and determined that the District had inadequate documentation for disbursements. Because payroll for a new employee was not processed as the rest of the employees through the QuickBooks payroll subscription, wages were underreported by \$7,415, resulting in Social Security tax underreported and underpaid by \$919.46, Medicare tax underreported and underpaid by \$215.04, State Unemployment tax underreported and underpaid by \$428.59, also the Federal and State Withholding were underreported and underpaid. See finding 2016-005. The District was unable to produce supporting documentation for 11 credit card disbursements out of the 34 selected for testing. The disbursements without supporting documentation totaled \$7,656.45. See finding 2016-006. The District paid board member fees during FY 2016 amounting to \$13,275, and the District did not provide supporting documentation that 1099 forms were filed for calendar year 2015. See finding 2016-007.

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

We determined that the disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures. No exceptions were noted.

- 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).

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Note: The sample must be representative of the population.

Because the District was not using the appropriate mileage reimbursement rate, it resulted in one overpayment of \$32.94 for the items selected for testing. No major projects requiring bidding were started or completed during this accounting period. See finding 2016-004.

6. Journal Entries

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.

We selected all seven journal entries entered during FY 2016 for testing. All journal entries appear reasonable based on the memorandum explanation for each entry.

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

The District was unable to provide written supporting documentation to show that the journal entries are being reviewed and approved for the seven journal entries selected. See finding 2016-008.

7. Budget

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.

We verified through review of minutes the original budget approved by the District 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.

We determined through comparing the Original/Final Budget to the Actual Expenditures that the District is in compliance with statutes by not over-expending at the fund level, which is the 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.

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See Attached Statement of Revenues and Expenses – Actual Cash Basis.

8. Other

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.

No information came to our attention indicating any fraud or illegal acts. Instances of noncompliance and internal control deficiencies are disclosed in the findings of this report.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the District's accounting records and financial reporting. 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 the board of directors and management of the Western Mora Soil and Water Conservation District, the New Mexico Office of the State Auditor, 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 those specified parties.

Assurance Tax Accounting P.C.

Assurance Tax Accounting P.C.
Albuquerque, New Mexico
December 8, 2016

STATE OF NEW MEXICO
Western Mora Soil and Water Conservation District
PROPRIETARY FUNDS
STATEMENT OF REVENUES AND EXPENSES
ACTUAL (Cash Basis)
For the year ended June 30, 2016

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		Favorable (Unfavorable)
Revenue				
Mill levy income	\$ 58,000	\$ 58,000	\$ 66,261	\$ 8,261
NEL Grant	-		2,550	2,550
Dividends/Misc., Refund income	-		476	476
Rentals, Building Income	12,000	12,000	21,350	9,350
Rentals, Equipment Income	10,000	10,000	27,977	17,977
State Allocation Income	10,000	10,000	12,767	2,767
Total Revenues	<u>90,000</u>	<u>90,000</u>	<u>131,381</u>	<u>41,381</u>
Expenditures				
Personnel services	79,500	79,500	87,102	(7,602)
Operating expenses	40,000	40,000	35,081	4,919
System maintenance / utilities	42,981	48,269	22,227	26,042
Insurance	6,500	6,500	6,725	(225)
Total expenses	<u>168,981</u>	<u>174,269</u>	<u>151,135</u>	<u>23,134</u>
Net change in fund balances	(78,981)	(84,269)	(19,754)	64,515
Fund balance, beginning of year	<u>255,041</u>	<u>255,041</u>	<u>255,041</u>	-
Fund balance, end of year	<u>176,060</u>	<u>170,772</u>	<u>235,287</u>	<u>64,515</u>
Prior year cash available to balance the budget	<u>78,981</u>	<u>84,269</u>		

WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
Fiscal Year Ended June 30, 2016

Prior Year Findings:

2015-001 – Late Report – Significant Deficiency Resolved

Current Year Findings

Finding 2016-001 - Bank Reconciliations

Finding 2016-002 - Quarterly Reporting

Finding 2016-003 - Inaccurate coding for Revenue

Finding 2016-004 - Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC).

Finding 2016-005 - Underreporting of Payroll and Underreporting and Paying Payroll Tax

Finding 2016-006 - Lack of Documentation for Cash Disbursements

Finding 2016-007 - Lack of Documentation for filing 1099 forms

Finding 2016-008 - Review and Approval of Journal Entries and Supporting Documentation

WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
Fiscal Year Ended June 30, 2016

Finding 2016-001 - Bank Reconciliations

Condition:

While applying the agreed upon procedures over timeliness and accuracy of cash reconciliations, it was noted that the months of March and May 2016 were not reconciled timely. Also, the selected months of December 2015 and June 2016 reconciliations were not accurate.

Criteria:

In accordance with Subsection I of 2.2.2.16 NMAC, all agreed upon procedures engagements should report as findings and fraud, illegal acts, noncompliance or internal control deficiencies, consistent with Section 12-6-5 NMSA 1978 which states any violation of good accounting practices shall be set out in detail in a written report. Good accounting practices dictate that reconciliation of bank balances should be completed on a timely basis, to provide assurance that all transactions have been entered by the bank and recorded in the financial statements properly. If bank reconciliations are to serve as an effective control over the cash accounts, they must be prepared on a timely basis and all reconciling items should be investigated and resolved properly. Ideally all bank accounts should be reconciled prior to the close of the bank statement for the following month.

Cause:

The District was not aware of the requirement to reconcile the bank accounts within 30 days after the statement end date. Because of the length of time between the transaction and reconciliation, accurate documentation could not be located.

Effect:

Bank reconciliations that are not reconciled on a timely basis could lead to inaccurate interim financial reporting. In addition, errors and misappropriation of assets could be more difficult to detect if not identified in a timely manner or if historical bank reconciliations do not tie to the current records.

Recommendation:

The District should establish a policy by which bank reconciliations are required to be performed within thirty days of the statement end date for all bank accounts.

Management's Response:

The District will begin reconciling the bank statements on a timely basis effective immediately. The District Secretary will ensure that these reconciliations are being performed within thirty days after the statement end date.

WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
Fiscal Year Ended June 30, 2016

Finding 2016-002 - Quarterly Reporting

Condition:

The District did not prepare or transmit operating results quarterly to DFA as required.

Criteria:

Section 6-6-2 NMSA 1978 requires all local public bodies to submit their quarterly reports on prescribed forms.

Cause:

The District was not aware of the reporting requirement imposed by statute and DFA.

Effect:

DFA – Local Government Division lacked the necessary information to perform their oversight duties required by state statute.

Recommendation:

We recommend the District establish contact with their DFA budget analyst to determine what reports are required and whether retroactive reporting will be required. The District should also institute policies to ensure compliance with all reporting requirements imposed by DFA and state statute.

Management's Response:

Effective immediately, the District Secretary will contact a DFA budget analyst to determine which reports need to be reported and by what deadline these reports need to be reported. The District's Board will then determine a policy to ensure compliance with reporting to DFA. Once contact with a DFA analyst has been established, the District Secretary will also ensure that the reporting is conducted in a timely manner.

WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
Fiscal Year Ended June 30, 2016

Finding 2016-003 – Inaccurate Coding for Revenue

Condition:

Mill Levy revenue received by the District on 06/08/2016 for \$6,504.29 was improperly coded to Accounts Payable.

Criteria:

In accordance with Subsection I of 2.2.2.16 NMAC, all agreed upon procedures engagements should report as findings and fraud, illegal acts, noncompliance or internal control deficiencies, consistent with Section 12-6-5 NMSA 1978 which states any violation of good accounting practices shall be set out in detail in a written report.

Cause:

The District Secretary is new in her position and may not understand the difference in coding or inadvertently miscoded the transaction.

Effect:

When transactions are miscoded, it leads to inaccurate interim financial reporting, incorrect budget management and ineffective management when decisions are based on inaccurate financial information. In addition, errors and misappropriation of assets could be more difficult to detect in the absence of strong management oversight.

Recommendation:

The District Board should look closer at the financial reports and information prepared by the District. More training or education for the new District Secretary should be provided, or outsourcing the accounting activity of the District.

Management's Response:

Effective immediately, the District Secretary will review the Financial Statements to ensure correction of errors and District Board will review the information provided to ensure mistakes are identified and corrected timely.

WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
Fiscal Year Ended June 30, 2016

Finding 2016-004 - Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC).

Condition:

The District used the IRS mileage reimbursement rate to reimburse employee use of personal vehicles for the benefit of the District. Because the District was not using the appropriate mileage reimbursement rate, it resulted in one overpayment of \$32.94 for the items selected for testing.

Criteria:

Per the Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC) the District should be using the rates provided by DFA. "Unless the secretary has reduced the rates set for mileage for any class of public officials and for employees of state agencies pursuant to Section 10-8-5 (D) NMSA 1978, 80% of the internal revenue service standard mileage rate set January 1 of the previous year for each mile traveled in a privately-owned vehicle."

Cause:

The District was not aware of the appropriate mileage reimbursement rate to be used.

Effect:

Because the District is not compliant with the Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC), fraud waste and abuse could take place without being detected, affecting the entity adversely in the eye of the stakeholders.

Recommendation:

The District should begin using the DFA published mileage rates along with strengthening the review and approval process.

Management's Response:

The District will begin using the DFA published mileage reimbursement rates effective immediately, and the District Secretary will provide the supporting documentation of mileage reimbursements to the board for a quality review and approval before the payments are made. The District Secretary is responsible for meeting the deadline as required.

WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
Fiscal Year Ended June 30, 2016

Finding 2016-005 – Underreporting of Payroll and Underreporting and Paying Payroll Tax

Condition:

Because payroll for a new employee was not processed as the rest of the employees through the QuickBooks payroll subscription, wages were underreported by \$7,415, resulting in Social Security tax underreported and underpaid by \$919.46, Medicare tax underreported and underpaid by \$215.04, State Unemployment tax underreported and underpaid by \$428.59, also the Federal and State Withholding were underreported and underpaid.

Criteria:

In accordance with Subsection I of 2.2.2.16 NMAC, all agreed upon procedures engagements should report as findings and fraud, illegal acts, noncompliance or internal control deficiencies, consistent with Section 12-6-5 NMSA 1978 which states any violation of good accounting practices shall be set out in detail in a written report.

Cause:

The District did not comply with Federal and State law by paying employees payment for services outside of the payroll processing procedures.

Effect:

Not complying with Federal and State laws regarding to payroll could adversely affect the entity in the eyes of the stakeholders, DFA, OSA and NM State Legislature.

Recommendation:

The District should process the payroll as required and amend the Federal and State Payroll tax forms and report as required.

Management's Response:

The District Board will ensure effective immediately that he District complies with Federal and State Law for correctly calculating, reporting and paying payroll tax. The District Secretary is responsible for meeting the deadline as required.

WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
Fiscal Year Ended June 30, 2016

Finding 2016-006 – Lack of Documentation for Cash Disbursements

Condition:

The District had inadequate documentation for disbursements. The District was unable to produce supporting documentation for 11 credit card disbursements out of the 34 selected for testing. The disbursements totaled \$7,656.45.

Criteria:

Proper internal controls require supporting documentation for all transactions that occur. The supporting documentation should be retained along with the copy of the check disbursement.

Cause:

The District does not have a process for retaining the proper documentation for disbursements.

Effect:

Lack of supporting documentation for financial transactions can cause misstatements that may go undetected.

Recommendation:

The District should adopt a policy of retaining supporting documentation for every disbursement, to help determine that disbursements recorded are complete, accurate and timely.

Management's Response:

The District Secretary will ensure effective immediately that every Board member receive a copy of the financial statements showing all transactions including all disbursements. Along with every disbursement going forward the District Secretary will ensure that there will be supporting documentation for the transactions.

WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
Fiscal Year Ended June 30, 2016

Finding 2016-007 – Lack of Documentation on Filing 1099 forms

Condition:

The District paid board member fees during FY 2016 amounting to \$13,275, and the District did not provide supporting documentation that 1099 forms were filed for calendar year 2015.

Criteria:

In accordance with Subsection I of 2.2.2.16 NMAC, all agreed upon procedures engagements should report as findings and fraud, illegal acts, noncompliance or internal control deficiencies, consistent with Section 12-6-5 NMSA 1978 which states any violation of good accounting practices shall be set out in detail in a written report.

Cause:

The District did not comply with Federal and State law by paying board fees and not issuing the 1099 forms or processing the payments through payroll.

Effect:

By not complying with Federal and State laws regarding to payroll, could adversely affect the entity in the eyes of the stakeholders, DFA, OSA and NM State Legislature.

Recommendation:

The District should process the payments through payroll or issue 1099 forms at the end of the calendar year.

Management's Response:

The District Board will ensure effective immediately that the District complies with Federal and State Law for reporting 1099 forms or processing the payments through payroll. The District Secretary is responsible for meeting the deadline as required.

WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
Fiscal Year Ended June 30, 2016

Finding 2016-008 Review and Approval of Journal Entries and Supporting Documentation.

Condition:

Supporting documentation of journal entries was not provided by the District. The District does not have procedures to prepare and retain supporting written documentation, and that require journal entries to be reviewed and there is no evidence the reviews were being performed.

Criteria:

Proper internal controls that prevent management override include requiring that journal entries must have supporting documentation and appear reasonable, and have evidence that the entries are being reviewed and approved.

Cause:

The District was not aware that supporting documentation of the Journal Entries should be retained and Journal Entries should be reviewed and approved.

Effect:

If journal entries are not reviewed and approved, fraud waste and abuse could take place without being detected, and the financial statements could be manipulated or misstated.

Recommendation:

The District should prepare supporting documentation of journal entries to be reviewed and approved by the Board. The supporting documentation should provide support that the journal entries are being reviewed and approved prior to their entry in the system.

Management's Response:

The District will prepare and retain the supporting documentation of the journal entries effective immediately. The District Secretary will provide the supporting documentation with the explanation of the journal entry to the Board for review and approval prior to entry in the system. The District Secretary is responsible for meeting the deadline as required.

WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT
STATUS OF PRIOR YEAR FINDINGS
Fiscal Year Ended June 30, 2016

<u>Prior Year Number</u>	<u>Prior Year Finding</u>	<u>Current Year Disposition</u>
2015-001	Late Report– Significant Deficiency	Resolved

WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT
EXIT CONFERENCE
Fiscal Year Ended June 30, 2016

The report contents were discussed at an exit conference held on December 8, 2016 with the following in attendance:

Western Mora Soil and Water Conservation District

Julina Olivas	Chairman
Juan Archuleta	Vice-Chair
Joseph Griego	Secretary/Treasurer
Leroy Abeyta	Member
David Maestas	Member

Assurance Tax Accounting PC

Johnny Mangu, MBA, CPA, CGFM, CGMA	Principal
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