NORTHERN NEW MEXICO COLLEGE AUDIT FINDINGS

December 2017 - NOTE: COLLEGE WAS CLOSED FROM 12/18/2017 THROUGH 1/2/2017 - VERY FEW CHANGES WERE MADE WITH REGARD TO FINDINGS

									INTERNAL		
									AUDITOR		
FINDING	OPEN OR	FINDING				TARGET COMPLETION	DATE		VALIDATION		
NUMBER	CLOSED	NAME	DESCRIPTION	TYPE OF FINDING	CATEGORY	DATE	COMPLETED	COMPLETED BY	DATE	RECORD OF EFFORT	COMMENTS
NOWIBER	CLOSED	NAIVIE	DESCRIPTION	TYPE OF FINDING	CATEGORY	DATE	COMPLETED	COMPLETED BY	DATE	February 2018 - No change from last month.	COMMENTS
										December 2017 - The bank reconciliation process has	
										been developed, implemented, and documented.	
										Bank reconciliations for the College's operating	
										account, the largest, are up to date as of December	
										2017. All smaller accounts are now in the process of	
										-	
										completion so that they can be audited. November	
										2017 - There was a bit of a snag on the bank side of	
										the reconciliation pertaining to deposits. Although	
										we received numbered deposit slips, the slips did	
										have an appropriate scan line so that they could be	
		DANIK	T' l'							loaded into the system and read electroncially in	
		BANK	Timeliness and review							order to match to the deposit numbers in Banner.	
			process (repeated and			10/1/001=				This has been corrected and will be tested by	
2013-001	OPEN	IONS	updated)	Material Weakness	Cash & Investments	12/1/2017				November 21, 2017. Our contractor has made	
										February 2018 - No change from last month.	
										December 2017 - The bank reconciliation process has	
			Timeliness and review							been developed, implemented, and documented. A	
		BANK	process - Foundation							contractor has been engaged in order to work toward	
			(repeated and							completion of foundation bookkeeping, accounting	
2013-002	OPEN	IONS		Material Weakness	Cash & Investments	12/1/2017				and other tasks that include bank reconciliations. This	
			Physical Inventory	_						February 2018 - No change - December 2017 - No	
		CAPITAL		Significant						change for December 2017. November 2017 -	
2013-003	OPEN	ASSETS	Safeguarding	Deficiency	Capital Assets	6/1/2018				Research continues on a number of items.	
		DISASTER								February 2018 - No Change over Last Month.	
		RECOVERY								December 2017 - No change over last month.	
		PLAN AND		Significant	Information					January 2018 - No Change. November 2017 - No	
2013-007	OPEN	PASSWORD	Repeated and updated	Deficiency	Technology	8/11/2017				major change from previous month. Completion	
										February 2018 - No change over previous month.	
										December 2017 - No change over previous month.	
										November 2017 - The Business Office Core Group has	
										prioritzed the process of revising and re-	
										implementing procedures for travel & per diem	
		TRAVEL AND		Other						reimbursement requests. As well, the group has	
2015-001	OPEN	PER DIEM	Repeated and updates	Noncompliance	Travel and Per Diem					developed a new form for travel & reimbrusement	
										January 2018 - Report was due November 15, 2017;	
										auditors were able to begin at the begin fieldwork in	
										early January 2018. Targeted completion date is	
										March 31, 2018. December 2017 - No	
										ChangeNovember 2017 - No change from October.	
										The audit contract was finalized 10/2/2017. The new	
										auditor is REDW, LLC. The forensic review has not	
		LATE AUDIT		Material Non-						been completed. REDW, LLC will not begin the regular	
2016-001	OPEN	REPORT		Compliance	Late Audits	11/1/2017				audit until the forensic team has completed its	
2016-001	OPEN				Late Audits	11/1/2017					

NORTHERN NEW MEXICO COLLEGE

Deponder 2017-107TE ODESTINAL PARILLY ODESTINAL				<u> </u>			AUDIT FINDINGS			
POTATION Provided the Recommendations Report on February 12,701. Provided 2017-19 interpret 2017				December 2017 - NOTE:	COLLEGE WAS CLOSE	D FROM 12/18/2017 T	HROUGH 1/2/2017 -	- VERY FEW CH	ANGES WERE MAD	ដង្ហារុអ្នកស្រីស្រីស្រីស្រីម្ចាស់ are complete. We
MOLEVAND Month Mountain Mountain Month Mountain Month Mountain										received the Recommendations Report on February
HANDLY PORTORY PORTO										12, 2018. December 2017 - No change over last
PROBERY CONCESTED Interview and febriors. The team was not able to Conduct all the interview serie due to the fact Conduct all the interview serie more lengthy than proposed and the interview series more lengthy than proposed and the series of the interview and wrap up find series Conduct and the serie			POTENTIAL							month. November 2017 - The forensic team was on-
PROBERY CONCESTED Interview and febriors. The team was not able to Conduct all the interview serie due to the fact Conduct all the interview serie more lengthy than proposed and the interview series more lengthy than proposed and the series of the interview and wrap up find series Conduct and the serie			FRAUD,]:	site November 6, 2017 to conduct additional
Material Westbrook Processing Conduct at 1th antendence required dute to the fact that come of the interview were more lengthy than despected and some staff called in sick or had planned as the fact that come of the interview were more lengthy than despected and some staff called in sick or had planned as the fact that come of the interview were more lengthy than despected and some staff called in sick or had planned as the fact that come of the interview were more lengthy than despected and some staff called in sick or had planned as the fact that come of the interview of the planned state of the fact that come of the fact th			· ·							·
DATE OF CANCENT STATE IN CONTROLLED AND END END CONTROLLED AND END CONTROLLED AND END CONTROLLED AND END CON										conduct all the interviews required due to the fact
DARCONT AND NOTA Noterial Westiness State Law										·
Stafe Law Stafe Law Stafe Law CoMPUNATE Material Weakness Stafe Law Compliance - Other 11/1/2017 Complete both Interviews and urang up led work thy			· ·							<u> </u>
2015-002 OPEN					State Law					·
RESIDENCE LATIFICION LATIFICION Commendation of the period of th	2016 002	ODEN				11/1/2017				
RATENION ARD ACCOUNTER RATENION RA	2016-002	OPEN		iviateriai weakriess	Compliance - Other	11/1/2017				
MAID										
ACCOUNTAIN LIY O'VER ACCOUNTING Continue to work Continue to										
Company										·
CACCUMTN CAMP CAM										
CAMD										
MITERNAL Meterial Weakness Financial Reporting S/1/2017 responsibilities specifically to appropriate individuals.									İ	toward adequate documentation as well as revision
NSUFFICEN T STCURITY OF			G AND							of internal controls and procedures that assign
T SECURITY OF OF OF ON OPEN ACCOUNTIN Material Weskness Compliance - Other 8/1/2017 REQUERT OPEN ACCOUNTIN Material Weskness Compliance - Other 8/1/2017 REQUERT PROCURE THE PROCUME THE PROCUME THE PROCUME THE PROCUME THE PROCURE THE PROCUME THE	2016-003	OPEN	INTERNAL	Material Weakness	Financial Reporting	8/1/2017				responsibilities specifically to appropriate individuals.
OF ACCOUNTIN Material Weakness Compliance - Other 8/1/2017 Implement recommadations in order to mitigate this finding. December 2017 - no change over previous month. Nevember 2017 - To retrievate from September 2017, not of the approval process for procurement above \$500 has been assumed by the VP for Finance & Administration recommendations. December 2017 - To retirate from September 2017, not of the approval process for procurement above \$500 has been assumed by the VP for Finance & Administration recommendations. December 2017 - No change over the previous month. November 2017 - To retirate, in addition to a segregation of duties continue to be of paramount of the approval process for procurement above \$500 has been assumed by the VP for Finance & Administration recommendations. December 2017 - No change over the previous month. November 2017 - Segregation of duties continue to be of paramount economical for the procurement of			INSUFFICIEN							January 2018 - with forensic accountants'
OPEN ACCOUNTIN Naterial Weakness Compliance - Other 8/1/2017 Finding. December 2017 - no change over previous month.			T SECURITY							recommendations, we can now move forward to
### ACCOUNTIN Material Weakness Compilance - Other 8/1/2017 Fibrurary 2017 - No change over previous			OF		State Law				ļ	implement recommdations in order to mitigate this
PROCUREME PROCUREME NT CODE NOTE OPEN VIOLATIONS Material Weakness Procurement 11/1/2017 Material Weakness Procurement 11/1/20	2016-004	OPEN	ACCOUNTIN	Material Weakness	Compliance - Other	8/1/2017				-
PROCUREME NT CODE NT C						0/ -/ -0 -1			1	•
PROCUREME NT CODE NT C										
PROCUEENE NT CODE 2016-005 OPEN VIOLATIONS Material Weakness Procurement 11/1/2017 RFPs and contracts are drafted and issued by the VP. January 2013 - Auties will be further segregated in accordance with forensia cacountants' recommendations. December 2017 - No change over previous month. November 2017 - Ongoing. SEGREGATIO OPEN N OF DUTIES Material Weakness Duties 8/1/2017 Segregation of duties continue to be of paramount February 2018 - no change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previousl month. November 2017 - No change over the previousl month. November 2017 - No change over the previousl month. November 2017 - No change over the previousl month. November 2017 - No change over the previousl month. November 2017 - Considered 100% comitete as of September 2017 - No change over the previousl month. November 2017 - Considered complete as of September 2017 - December 2017 - No change over the previousl month. November 2017 - Considered complete as of September 2017 - December 2017 - No change over the previousl month. November 2017 - Considered complete as of September 2017 - December 2017 - Considered complete as of September 2017 - December 2017 - Considered complete as of September 2017 - December 2017 - Considered complete as of September 2017 - December 2017 - Considered complete as of September 2017 - December 2017 - Considered complete as of September 2017 - December 2017 - Considered complete as of September 2017 - December 20										·
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2016-005 OPEN VIOLATIONS Material Weakness Procurement 11/1/2017 RPPs and contracts are drafted and issued by the VP.										
SEGREGATIO SEG	2016 005	ODEN		Matarial Maduraca	Due accusant	11/1/2017				
accordance with forensic accountants' recommendations. December 2017 - No change over previous month. November 2017 - Ongoing. Segregation of Buttles Segregation of Duties 8/1/2017 Segregation of duties continue to be of paramount FINANCIAL CLOSE AND DOPEN REPORTING Material Weakness Financial Reporting 11/1/2017 Month. December 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - Staff continues to work ALCK OF INTERNAL CONTROLS Material Weakness Investments 11/1/2017 Month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - To reiterate, in addition to segregation of duties, VP for Finance & Administration reviews each and every disbursement lack of Policies, Procedures, and internal Control over the previous month. November 2017 - Considered 100% combete as of September 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No chan	2016-005	OPEN	VIOLATIONS	iviateriai weakness	Procurement	11/1/2017				·
Segregation of Determinant Segregation of Segregation of Segregation of Segregation of Duties Material Weakness Duties 8/1/2017 Segregation of duties continue to be of paramount Segregation of duties continue to the of paramount Segregation of duties continue to the office previous Month. November 2017 - No change over the previous Month. November 2017 - No change over the previous Segregation of duties of the segregation of duties, We for Finance & Duties of September 2017 - No change over the previous Segregation of duties, We for Finance & September 2017 - No change over the previous Segregation of duties, We for Finance & September 2017 - No change over the previous Segregation of duties, We for Finance & September 2017 - No change over the previous Segregation of duties, We for Finance & September 2017 - No change over the previous Segregation of duties, We for Finance & September 2017 - No change over the previous Segregation of duties, We for Finance & September 2017 - No change over the previous Segregation of duties, We for Finance & September 2017 - No change over the previous Segregation of duties, We for Finance & September 2017 - To reletrate, in addition to Segregation of duties, We for Finance & September 2017 - To reletrate, in addition to Segregation of duties, We for Finance & September 2017 - To reletrate, in addition to Segregation of duties, We for Finance & September 2017 - To reletrate, in addition to Segregation Segreg										
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2016-006 OPEN N OF DUTIES Material Weakness Duties 8/1/2017 Segregation of duties continue to be of paramount FINANCIAL CLOSE AND December 2017 - No change from last month. Occamber 2017 - No change over the previous month. November 2017 - Staff Continues to work January 2018 - Completed in September 2017. No change over the previous month. November 2017 - Staff Continues to work January 2018 - Completed in September 2017. No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - 100% complete as of September 2017. No change over the previous month. November 2017 - 100% complete as of September 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - To reiterate, in addition to segregation of duties, VP for Finance & Administration reviews each and every disbursement Lack of Policies, Procedures, and Internal Control Internal Control Internal Control Structure and Structure and Structure and Structure and Segregation of duties, VP for Finance & Segregation of duties, VP for Fin										
Financial CLOSE AND 2016-007 OPEN REPORTING Material Weakness Financial Reporting 11/1/2017 month. November 2017 - No change over the previous month. November 2017 - Staff continues to work LACK OF INTERNAL CONTROLS Material Weakness Investments 11/1/2017 month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - Tonsidered complete as of September 1017. Considered complete as of September 2017. Over CASH DISBURSEME DISBURSEME Expenditures and Expenditures Expenditures and Expenditures Expen									l '	
December 2017 - No change over the previous month. November 2017 - Staff continues to work LACK OF INTERNAL Cash and December 2017 - Staff continues to work	2016-006	OPEN	N OF DUTIES	Material Weakness	Duties	8/1/2017			!	Segregation of duties continue to be of paramount
2016-007 OPEN REPORTING Material Weakness Financial Reporting 11/1/2017 month. November 2017 - Staff continues to work LACK OF INTERNAL Cash and December 2017 - No change over the previous month. November 2017 - 100% complete as of September 2017 - No change over the previous month. November 2017 - 100% complete as of September 2017 - No change over the previous month. November 2017 - 100% complete as of September 2017 - No change over the previous month. November 2017 - Staff continues to work LACK OF January 2018 - Considered complete as of September 2017 - No change over the previous month. November 2017 - To reiterate, in addition to segregation of duties, VP for Finance & Administration reviews each and every disbursement			FINANCIAL							February 2018 - no change from last month.
LACK OF INTERNAL 2016-008 OPEN CONTROLS Material Weakness Investments 11/1/2017 December 2017 - No change over the previous month.November 2017 - 100% complete as of September 2017 - No change over the previous month.November 2017 - No change over the previous month.November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - No change over the previous month. November 2017 - Considered 100% comlete as of September 2017. To reiterate, in addition to segregation of duties, VP for Finance & 2016-009 OPEN NTS AND Material Weakness Expenses - Other 11/1/2017 Administration reviews each and every disbursement lack of Policies, Procedures, and OVER Internal Control Structure and Structure and Structure and Structure and Segregation of duties, VP for Finance &			CLOSE AND							December 2017 - No change over the previous
INTERNAL Cash and December 2017 - No change over the previous month.November 2017 - 100% complete as of	2016-007	OPEN	REPORTING	Material Weakness	Financial Reporting	11/1/2017				month. November 2017 - Staff continues to work
2016-008 OPEN CONTROLS Material Weakness Investments 11/1/2017 month.November 2017 - 100% complete as of September INTERNAL CONTROLS OVER CASH OPEN NTS AND Material Weakness Expensions - Other Internal Control CONROLS OVER CASH OVER CAS			LACK OF							January 2018 - Completed in September 2017.
2016-008 OPEN CONTROLS Material Weakness Investments 11/1/2017 month.November 2017 - 100% complete as of September INTERNAL CONTROLS OVER CASH OPEN NTS AND Material Weakness Expensions - Other Internal Control CONROLS OVER CASH OVER CAS			INTERNAL		Cash and					·
LACK OF INTERNAL CONTROLS CONT	2016-008	OPEN				11/1/2017				·
INTERNAL CONTROLS OVER CASH OVER CASH DISBURSEME OPEN OPEN OPEN OPEN OPEN OPEN OPEN OPE						, _, _ = 3 = 7				·
CONTROLS OVER CASH OVER CASH DISBURSEME OPEN OPEN NTS AND Material Weakness Expenditures and LACK OF INTERNAL CONROLS OVER OVER OVER OVER OVER OVER OVER OVER										·
OVER CASH DISBURSEME OPEN NTS AND OPEN NTS AND NAterial Weakness Expenditures and LACK OF INTERNAL CONROLS OVER OVER OVER OVER OVER OVER OVER OVER										
DISBURSEME OPEN NTS AND Material Weakness Expenses - Other 11/1/2017 Segregation of duties, VP for Finance & Administration reviews each and every disbursement LACK OF INTERNAL CONROLS OVER OVER JOURNAL Structure and Segregation of duties, VP for Finance & Administration reviews each and every disbursement Lack of Policies, Procedures, and Internal Control Structure and Segregation of duties, VP for Finance & Administration reviews each and every disbursement January 2018 - Considered complete as of September 2017 - No change over the previous month. November 2017 - Considered 100% comlete as of September 2017. To reiterate, in addition to segregation of duties, VP for Finance &										
OPEN NTS AND Material Weakness Expenses - Other 11/1/2017 Administration reviews each and every disbursement LACK OF INTERNAL CONROLS OVER JOURNAL Structure and Material Weakness Expenses - Other 11/1/2017 Administration reviews each and every disbursement January 2018 - Considered complete as of September 2017. No change over the previous month. November 2017 - Considered 100% comlete as of September 2017. To reiterate, in addition to segregation of duties, VP for Finance &					Evponditures and					•
LACK OF INTERNAL CONROLS OVER JURNAL OVER JOURNAL Structure and Lack of Policies, Procedures, and Internal Control Structure and DOURNAL January 2018 - Considered complete as of September 2017 - No change over the previous month. November 2017 - Considered 100% comlete as of September 2017. To reiterate, in addition to segregation of duties, VP for Finance &	2016 000	ODEN			•	44 /4 /0047				
INTERNAL CONROLS OVER JOURNAL Lack of Policies, Procedures, and Internal Control Structure and Lack of Policies, Procedures, and Internal Control Structure and Lack of Policies, Procedures, and Internal Control Structure and Lack of Policies, Procedures, and Internal Control Structure and Lack of Policies, Procedures, and Internal Control Structure and Lack of Policies, Procedures, and Internal Control Structure and Lack of Policies, Procedures, and Internal Control Structure and Lack of Policies, Procedures, and Internal Control Structure and Lack of Policies, Procedures, and Internal Control Structure and Lack of Policies, Procedures, and Internal Control Structure and Lack of Policies, Procedures, and Internal Control Structure and	2016-009	UPEN		iviateriai weakness	expenses - Other	11/1/201/				•
CONROLS OVER JOURNAL OVER Structure and OVER OVER ADDITION Structure and OVER STRUCTURE A										·
OVER JOURNAL Internal Control Structure and Internal Control S										
JOURNAL Structure and segregation of duties, VP for Finance &					•					
					Internal Control				[as of September 2017. To reiterate, in addition to
2016-010 OPEN ENTRIES Material Weakness Environment 11/1/2017			JOURNAL		Structure and					segregation of duties, VP for Finance &
EDITO DI TITALI PER	2016-010	OPEN	ENTRIES	Material Weakness	Environment	11/1/2017				Administration reviews each and every journal entry

NORTHERN NEW MEXICO COLLEGE AUDIT FINDINGS

	ı	Inches I	December 2017 - NOTE	: COLLEGE WAS CLOSE	D FROM 12/18/2017 T	HROUGH 1/2/201	L7 - VERY FEW CHA	ANGES WERE MADE WITH REGARD TO FINDINGS FEBRUARY 2018 - No Change over previous
		NEW			- · · · · · · · · · · · · · · · · · · ·			rebituary 2018 - NO Change over previous
		MEXICO		State Law				months.November 2017 - As of 10/13/2017 all
2016-011	OPEN	STATE	Non-Compliance	Compliance - Other	Unknown			regents have been appointed by the Governor of New
		TRANSFERS,						February 2018 - No Change. December 2017 - No
		DISPOSALS,						change over the previous month. November 2017 -
		AND						Same as Finding #2013-003. 94% complete. Research
		TRACKING						continues on a number of items. However, inventory
2016-012	OPEN	OF	Material Weakness	Inventory	11/1/2017			is substantially updated and disposals will be made
		PUBLIC						February 2018 - No change. December 2017 - No
		MONEY		State Law				change over the previous month. November 2017 -
		ACTION		Compliance - Public				Deposit process continues to be refined. New bank
2016-013	OPEN	VIOLATION -	Non-Compliance	Money Act	11/1/2017			accounts have been established. Completion
		NON-						
		COMPLIANCE						February 2018 - No change. December 2017 - No
		WITH AND		Lack of Policies,				change over the previous month. November 2017 -
		INADEQUATE		Procedures or				Same as October 2017. Approximately 95%
2016 014	ODEN		Non Compliance		0/1/2017			
2016-014	OPEN	CONTROLS	Non-Compliance	Internal Controls	9/1/2017			complete.
		NEW						5-h
		MEXICO						February 2018 - No change. December 2017 - No
		PREHISTORIC		State Law				change over the previous month. November 2017 -
2016-015	OPEN	AND	Noncompliance	Compliance - Other	11/1/2017			No change. Nothing to report.
	CLOSED	INADEQUATE						February 2018 - No change.December 2017 - No
	(awaiting	CONTROLS		Payroll and Related				change over the previous month. November 2017 -
2016-016	validation by	/ OVER	Material Weakness	Liabilities	10/17/2016	10/17/2016		Considered 100% complete as of September 2017.
				Lack of Policies,				February 2018 - No change. December 2017 -
		OUTDATED		Procedures or				Documentation continues; no significant changes
		POLICIES		Internal Control				over the previous month.November 2017 - A
		AND	Significant	Structure or				contractor has been hired to assist in audit
2016-017	OPEN	PROCEDURES	Deficiency	Environment	11/1/2018			preparation. When the contractor has completed
		LACK OF	,	Lack of Policies,	, ,			February 2018 - No change. December 2017 - No
		MONITORIN		Procedures, and				change over the previous month. November 2017 -
2016-018	OPEN	G AND	Material Weakness	Internal Control	11/1/2017			Same as Finding above.
2010 010	OI LIV	LACK OF	Waterial Weakiness	Lack of Policies,	11/1/2017			
		ESTABLISHED		Procedures, and				
		PRACTICES		Internal Control				February 2018 - No change. December 2017 - No
		FOR THE						
2046 040	ODEN		Motorial March	Structure or	44 14 12047			change over the previous month. November 2017 -
2016-019	OPEN	IDENTIFICATI	Material Weakness	Environment	11/1/2017			Same as Finding above.
		BANK	6					February 2018 - No change. December 2017 - No
		RECONCILIAT	Significant	Cash and				change over the previous month. November 2017 -
2016-020	OPEN	IONS - STALE	Deficiency	Investments	11/1/2017			Same as progress for Finding 2013-001.
		REVIEW AND						February 2018 - No change. December 2017 - No
		CLEAN-UP OF	Significant	Revenue and				change over the previous month. November 2017 -
2016-021	OPEN	CLEARING	Deficiency	Receivables	11/1/2017			Ongoing. Work continues. Finding resolution is
		PETTY CASH -		Cash and				February 2018 - no change. December 2017 - No
2016-022	OPEN	SECURITY	Material Weakness	Investments	11/1/2017			change over the previous month.November 2017 - No
		UNDERREPO						February 2018 - No Change. December 2017 - No
		RTED	Significant	Payroll and Related				change over the previous month.November 2017 -
2016-023	OPEN	PAYROLL TAX	Deficiency	Liabilities	11/1/2017			College considers this 100% complete with regard to
		UNUSED	,		, -, - ,			February 2018 - no change; completed in previous
		CREDIT CARD	Significant	Expenditures and				months. December 2017 - No change over the
2016-024	OPEN	MACHINES	Deficiency	Expenses - Other	7/1/2017			previous month.November 2017 - Considered 100%
2010 024	I JI LIN	THE COUNTY OF TH	Denoiciney	Expenses Office	,,1,2017			previous montameterater 2017 considered 10070

NORTHERN NEW MEXICO COLLEGE AUDIT FINDINGS

December 2017 - NOTE: COLLEGE WAS CLOSED FROM 12/18/2017 THROUGH 1/2/2017 - VERY FEW CHANGES WERE MADE WITH REGARD TO FINDINGS

		RECONCILIAT	Ī	Г	Т	January 2018 - completed in previous months.
			Significant	Revenues and		December 2017 - No change over the previous
2016 025	ODEN		_		11/1/2017	
2016-025	OPEN		Deficiency	Receivables	11/1/2017	month.November 2017 - Considered 100% complete
		ASSIGNED		Information		February 2018 - no change. December 2017 - No
2016-026	OPEN		Material Weakness	Technology	11/1/2017	change over the previous month.November 2017 - No
		INFORMATIO				February 2018 - no change. December 2017 - No
		N		Information		change over the previous month.November 2017 -
2016-027	OPEN		Material Weakness	Technology	11/1/2017	Same as September 2017. Approximately 50%
		TRACKING				January 2018 - completed in previous months.
		OF BANNER	Significant	Information		December 2017 - No change over the previous
2016-028	OPEN	FEEDS TO	Deficiency	Technology	11/1/2017	month.November 2017 - 100% complete.
		COMPLIANCE		State Law		Janaury 2018 - compleged in previous months.
		VIOLATION -	Material Non-	Compliance - Anti-		December 2017 - No change over the previous
2016-029	OPEN	ANTI-	Compliance	Donation Clause	11/1/2017	month.November 2017 - 100% complete as of August
		RECONCILIAT				February 2018 - No change.December 2017 - No
		ION OF				change over the previous month.November 2017 -
2016-030	OPEN	STUDENT	Material Weakness	Grants Compliance	11/1/2017	Same as Finding for 2016-025. 100% complete.
		CONTROLS				February 2018 - no change. December 2017 - No
		OVER	Significant			change over the previous month.November 2017 -
2016-031	OPEN	RECORDING	Deficiency	Grant Compliance	11/1/2017	100% complete.
						February 2018 - No change. December 2017 - No
		LACK OF				change over the previous month.November 2017 - A
		COMPLETE				CGFM has been hired through contract. The
		POLICIES	Material Weakness			contractor has begin work on documentation of
			and Non-			policies and procedures as soon as other urgent work
2016-032	OPEN	PROCEDURES		Grant Compliance	11/1/2017	is completed. The contractor has focused on policies
2016-032	OPEN	PROCEDURES	Compliance	Grant Compliance	11/1/201/	is completed. The contractor has focused on policies