

## Letter from Auditor

January 30, 2014

Our firm has completed the 2012-13 annual audit of all funds under the control of the NMCUSD Board of Trustees, and submitted a full and detailed report of findings to the Board at their meeting on January 23, 2014.

Two significant audit adjustments were made during this audit. One resulted in the realignment of balances to their appropriate funds and had no impact on the bottom line summary data. The other identified understated revenue in categorical programs. These kinds of required adjustments are not uncommon. Our firm found no improper or deliberate misappropriations.

We service the auditing needs of many school districts, and have broad experience in noting irregularities and other issues that bring school accounting practices into question at the local level. Frequently our findings are provided to recommend ways to improve system controls. I am pleased to inform the board and the Superintendent the findings for NMCUSD were positive, were not considered material weaknesses and, if the District implements our recommendations, the existing controls and procedures will be improved. We commend the staff for their diligence, cooperation and the courtesies extended to us. We have forwarded the report without reservation.

John Goodell, Audit Partner

Goodell, Porter, Sanchez & Bright, LLP