

## Spotlight on government accountability: McKinley County audit

Written by By Rick Abasta Sun Correspondent  
Friday, 02 February 2018 09:21

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### County officials discuss findings

The recent 2017 McKinley County audit summary report is a clear indication that the county is headed in the right direction when it comes to fiscal accountability. There were no major findings in the report.

Farley Vener, president and managing shareholder of Hinkle & Landers, an Albuquerque-based CPA firm, presented the report during the Jan. 23 regular meeting of the McKinley County Board of Commissioners.

“We conducted an audit of financial statements according to generally accepted accounting standards within the United States,” Vener said. “We’re required to give opinion on the single audit.”

He said the engagement team for the audit looked at internal controls, weaknesses and audit compliance.

“In summary, we gave an unmodified, clear opinion: there were no material weaknesses, no significant deficiencies, no non-compliance material to the financial statements,” Vener said.

The report was good news for one county employee who worked closely with the auditors.

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“An unmodified opinion is the best opinion (an entity) can receive,” County Finance Manager Sara Keeler said. “It means that the auditor can rely on our information and that there was no material misstatements of financial information.”

She said the department began preparing for the audit in early July, during the county’s year-end close out process for the fiscal year, which ended on June 30.

“We started getting requests from our auditors. They sent us 125-line item requests,” she said. “Our final audit report was due on December 1, 2017.”

County manager Anthony Dimas commended the finance department for their diligence during the audit process and for showing marked improvement.

“For half the year, our finance department is working on our audit plus the regular day-to-day stuff,” Dimas said.

He noted that the 2016 county audit had nine findings and 14 findings for the year prior.

There was one finding in the “other matters” category within the 2017 county audit, regarding controls over reimbursement and mileage rate. The county did not verify the mileage rate for the current year and was reimbursing 45 cents instead of 42 cents for mile for travel.

The oversight was corrected.

Dimas said the reimbursement mileage rate changes in January each year and the team will now track the rate and make the adjustments, if necessary.

“It’s just like the tax tables update each year. Now we have it on our calendar to check for the

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standard mileage rate, so this won't come up as a finding again," Keeler said.

McKinley County operates on an annual budget of \$78,943,965. This equates to approximately 150 budgets that must be accounted for and tracked by the finance department.

Fifty of these budgets are the responsibility of the grants department, which is headed by Muriel Plummer, county grants manager.

She said there are numerous funding sources for the county, ranging from the federal government to state agencies.

"Our grants include (funding from) CDBG, forestry, CDFI, task force, severance tax bond, capital outlay, aging and long term, U.S. Marshal's Office, FEMA, Homeland Security," Plummer said.

Eighteen months ago, when Dimas became county manager, he created an internal audit team that met every two months. The group focused on different audit finding findings from such areas such as accounts receivable, accounts payable, grants, reimbursements, p-cards, and travel.

"We would pick issues at random and go through them as a group, what's wrong and what's working. Then we'd correct it," he said. "We're looking at ourselves to make sure we're held accountable in using the public's money in trust."

The unmodified opinion goes a long way to showing federal and state agencies that McKinley County is fiscally responsible.

"We want to continue moving the county forward in a positive direction. A good audit speaks volumes for our staff, it speaks well of our commissioners for allowing us to do the job we need to do," Dimas said.

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