



For The Fiscal Year Ended June 30, 2025

INCORPORATED COUNTY OF LOS ALAMOS, NEW MEXICO

# SINGLE AUDIT REPORT

LOS ALAMOS

# **Incorporated County of Los Alamos, New Mexico**



# **LOS ALAMOS**

**Single Audit  
Fiscal Year Ended  
June 30, 2025**

*Prepared by Finance of Administrative Services*

**INCORPORATED COUNTY OF LOS ALAMOS, NEW MEXICO  
SINGLE AUDIT  
FOR THE YEAR ENDED JUNE 30, 2025  
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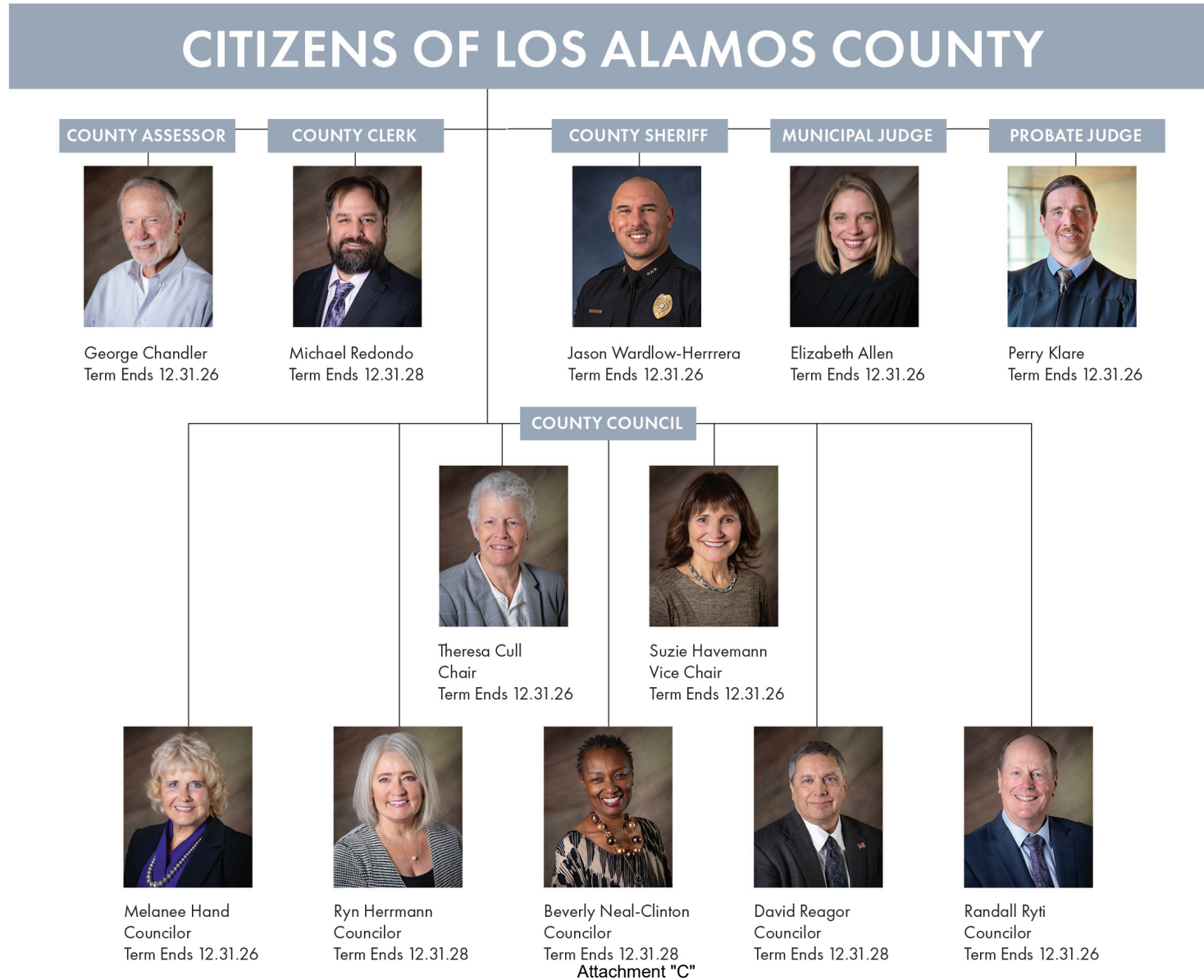
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# INCORPORATED COUNTY OF LOS ALAMOS

## ELECTED AND APPOINTED OFFICIALS

Elected:

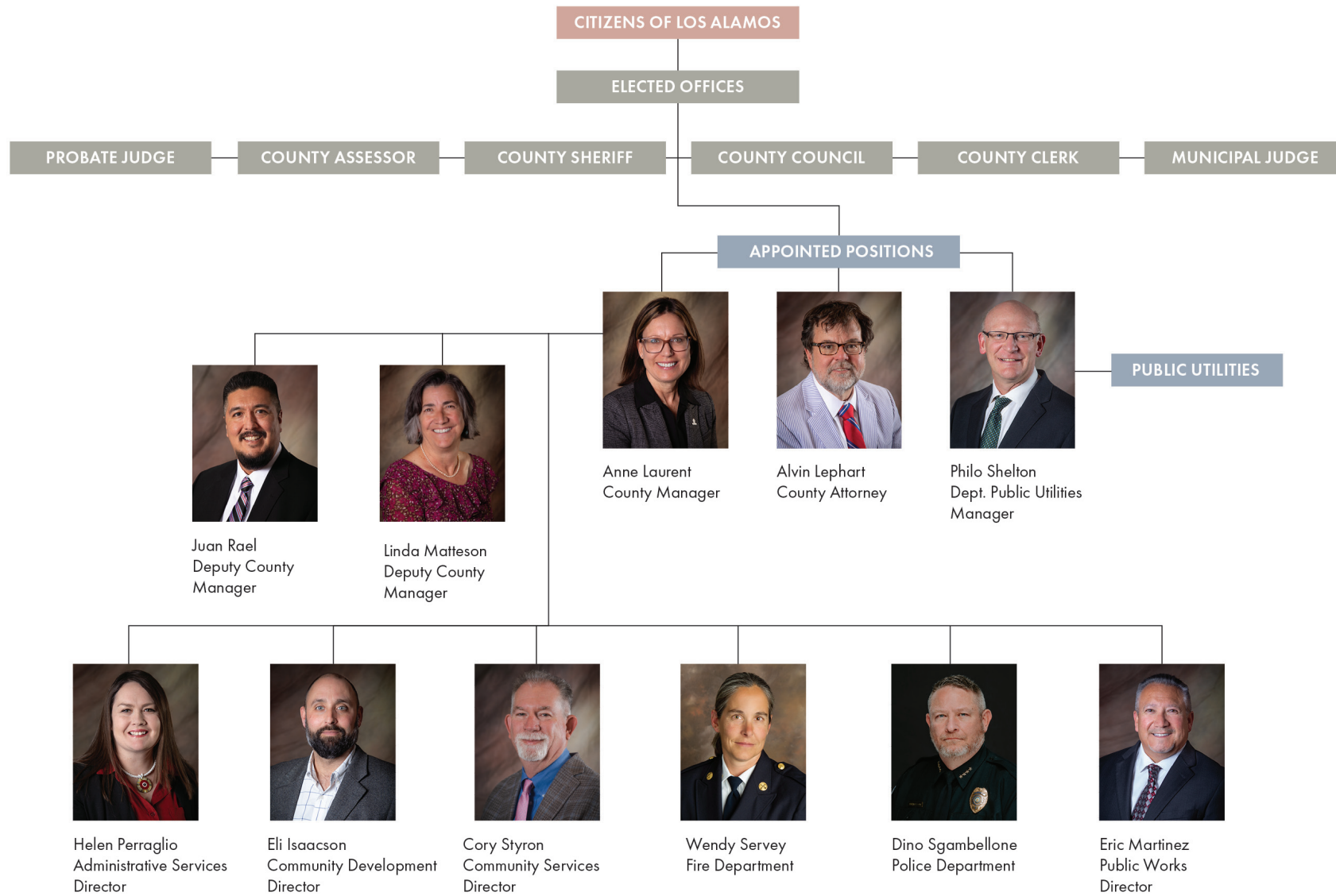




# INCORPORATED COUNTY OF LOS ALAMOS

## ORGANIZATIONAL CHART

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**INDEPENDENT AUDITOR'S 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**

Theresa Cull, Chair, County Council  
Members of the Council, and Anne Laurent, County Manager  
Los Alamos, New Mexico, and  
Joseph M. Maestas, PE, CFE, State Auditor  
State of New Mexico, Office of the State Auditor

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, the budgetary comparisons for the general fund and major special revenue funds of the Incorporated County of Los Alamos (the County), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 2, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



December 2, 2025

**INDEPENDENT AUDITOR'S 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*, continued**

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Hinkle & Landers, P.C." in a cursive, stylized font.

Hinkle + Landers, P.C.  
Albuquerque, NM  
December 2, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE;  
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Theresa Cull, Chair, County Council  
Members of the Council, and Anne Laurent, County Manager  
Los Alamos, New Mexico, and  
Joseph M. Maestas, PE, CFE, State Auditor  
State of New Mexico, Office of the State Auditor

**Opinion on Each Major Federal Program**

We have audited the Incorporated County of Los Alamos (the County), compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2025. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

December 2, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE; AND  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM  
GUIDANCE, continued**

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We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of County's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

**Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence of the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of County's internal control over compliance. Accordingly, no such opinion is expressed.



December 2, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE; AND  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM  
GUIDANCE, continued**

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We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow Management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

December 2, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE; AND  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM  
GUIDANCE, continued**

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**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, the budgetary comparisons for the general fund and major special revenue funds of the County, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 2, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Hinkle + Landers, P.C.  
Albuquerque, NM  
December 2, 2025



Attachment "C"



**INCORPORATED COUNTY OF LOS ALAMOS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2025**

<b>FEDERAL GRANTOR /PROGRAM TITLE</b>	<b>FEDERAL ALN NUMBER</b>	<b>ACCRUED REIMBURSEMENT (RESERVED BALANCE) JUNE 30, 2024</b>	<b>CASH RECEIVED</b>	<b>OTHER</b>	<b>FEDERAL PARTICIPATING EXPENDITURES</b>	<b>ACCRUED REIMBURSEMENT (RESERVED BALANCE) JUNE 30, 2025</b>
United States Department of Energy:						
National Nuclear Security Administration						
Fire protection, emergency medical and rescue services	* 81.140					
Cooperative Agreement begin October 1, 2013	DE-NA0002067/000	\$ 808,001	808,001	-	-	-
Cooperative Agreement begin January 1, 2024	DE-NA0004163/000	7,054,731	30,432,449	-	30,768,120	7,390,402
Atomic Energy Act 1954-Payments in Lieu	Public Law Section 168	322,927	322,927	-	329,195	329,195
United States Department of the Treasury:						
COVID-19 American Rescue Plan Act	21.027	(499,557)	-	-	273,794	(225,763)
American Rescue Plan Act-Federal-Local Assistance Tribal Consistency Fund (LATCF)	21.032	(100,000)	-	-	-	(100,000)
Flow through the New Mexico Economic Development Department						
COVID-19 Coronavirus Local Fiscal Recovery Fund, Outdoor Recreation Trail, pass through number not available	21.027	(65,000)	-	-	65,000	-
Flow through the New Mexico Department of Finance and Administration						
COVID-19 Coronavirus Local Fiscal Recovery Fund, Brewer Arena, 23-ZH5053-33	21.027	5,889	89,519	-	144,110	60,480
United States Department of Transportation:						
Federal Aviation Administration						
Airport Improvement Program-Taxiway F-Phase 1 (PER), 3-35-0054-021-2022	20.106	-	24,216	-	24,216	-
Federal Transit Administration						
Flow through the New Mexico Department of Transportation						
Nonurbanized Area Formula Grant Program Section 5311						
FFY25 Contract, MO1955	* 20.509	-	1,127,662	-	1,457,289	329,627
FFY24 Contract, MO1903	* 20.509	348,405	717,442	-	369,037	-
Federal Transit Cluster						
Nonurbanized Area Formula Grant Program Section 5339						
FFY23 Contract, MO1825	20.526	117,310	592,767	-	497,203	21,746
Total Federal Transit Cluster		117,310	592,767	-	497,203	21,746
Transit Services Programs Cluster						
Enhanced Mobility of Seniors and Individuals with Disabilities						
FFY24 Contract, MO1903	20.513	-	242,337	-	242,337	-
FFY23 Contract, MO1825	20.513	-	152,800	-	152,800	-
Total Transit Services Programs Cluster		-	395,137	-	395,137	-
Planning Area Formula Program Section 5305						
Zero Emission Transition Plan, MOA24-961	20.505	-	38,811	-	38,811	-
Federal Highway Administration						
Flow through the New Mexico Department of Transportation						
Federal Aid Project-Urban Trail Phase 1 Construction, Control Number 5101490	20.205	924,497	974,990	-	50,493	-
Federal Aid Project-Urban Trail Phase 2 Construction, Control Number 5101491	20.205	1,435,029	2,871,421	-	1,436,392	-
Federal Aid Project-NM502/Trinity Drive, Control Number 5101390	20.205	21,306	75,854	-	234,814	180,266
Recreational Trails Program-Pedestrian Master Plan, Control Number 5101830	20.219	11,673	83,149	-	73,767	2,291
Federal Aid Project-NM4 Pedestrian Safety Improvements, Control Number 5101730	20.205	-	151,457	-	213,600	62,143

**INCORPORATED COUNTY OF LOS ALAMOS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2025**

<b>FEDERAL GRANTOR /PROGRAM TITLE</b>	<b>FEDERAL ALN NUMBER</b>	<b>ACCRUED REIMBURSEMENT (RESERVED BALANCE) JUNE 30, 2024</b>	<b>CASH RECEIVED</b>	<b>OTHER</b>	<b>FEDERAL PARTICIPATING EXPENDITURES</b>	<b>ACCRUED REIMBURSEMENT (RESERVED BALANCE) JUNE 30, 2025</b>
United States Department of Agriculture:						
Forest Service Schools and Roads Cluster						
United States National Forest Reserve	10.665	-	2,302	-	2,302	-
Total Forest Service Schools and Roads Cluster		-	2,302	-	2,302	-
United States Environmental Protection Agency:						
New Mexico Finance Authority-DW 5637						
Capitalization Grants for Drinking Water State Revolving Funds	* 66.468	(3,115)	112,074	-	115,189	-
New Mexico Finance Authority-DW 5638						
Capitalization Grants for Drinking Water State Revolving Funds	* 66.468	-	680,556	(259,910) [a]	1,706,781	1,286,135
New Mexico Environment Department-CWSRF 110						
Clean Water State Revolving Fund	66.458	-	5,153,072	-	5,219,577	66,505
United States Department of Homeland Security:						
Flow through the New Mexico Department of Homeland Security and Emergency Management						
Emergency Management Performance Grant, EMPG2024-Los Alamos	97.042	-	125,699	-	163,803	38,104
State Homeland Security Grant, Biz Box ADA Compliance, EMT-2023-SS-00015	97.067	-	8,513	-	27,649	19,136
State Homeland Security Grant, Cybersecurity, SHSGP2024-LOS ALAMOS	97.067	-	-	-	111,750	111,750
Federal Emergency Management Agency						
Assistance to Firefighters Grant Program, Cancer Screening, EMW-2022-FG-07472	97.044	-	-	-	101,848	101,848
United States Department of Interior, Bureau of Land Management:	15.226					
Bureau of Land Management						
Section 1 Payment for Federal-Owned Entitlement Land	Public Law 100-343	-	117,445	-	117,445	-
National Park Service						
Cooperative Agreement-Bandelier National Park (FY24/25 Season)	15.954	88,036	163,668	-	75,632	-
Cooperative Agreement-Bandelier National Park (FY25/26 Season)	15.954	-	-	-	39,009	39,009
United States Department of Justice:						
Flow through New Mexico Crime Victims Reparation Commission						
Violence Against Women Act (VAWA), 2025-WF-216	16.588	-	22,505	-	22,505	-
Victims of Crime Assistance (VOCA), 2023-VA-242	16.575	-	5,901	-	5,901	-
Office of Justice-Bulletproof Vest Partnership	Public Law 106-517	600	6,000	-	8,826	3,426
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>		<b>\$ 10,470,732</b>	<b>45,103,537</b>	<b>(259,910)</b>	<b>44,089,195</b>	<b>9,716,299</b>

\* Denotes Major Federal Financial Assistance

[a] Prior Period Adjustment

**INCORPORATED COUNTY OF LOS ALAMOS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2025**

<b>FEDERAL GRANTOR /PROGRAM TITLE</b>	<b>FEDERAL ALN NUMBER</b>	<b>ACCRUED REIMBURSEMENT (RESERVED BALANCE) JUNE 30, 2024</b>	<b>CASH RECEIVED</b>	<b>OTHER</b>	<b>FEDERAL PARTICIPATING EXPENDITURES</b>	<b>ACCRUED REIMBURSEMENT (RESERVED BALANCE) JUNE 30, 2025</b>
<b>RELATIONSHIP TO BASIC FINANCIAL STATEMENTS:</b>						
Change in deferred revenue and reserved balances						
Safe Drinking Water State Revolving Fund - Loan Proceeds-DW 5637					(115,189)	
Safe Drinking Water State Revolving Fund - Loan Proceeds-DW 5638					(1,706,781)	
New Mexico Environment Department-Loan Proceeds-CWSRF 110					(5,219,577)	
Federal Subsidy Build America Bonds					104,221	
North Central Regional Transit District revenues					2,031,272	
<b>INTERGOVERNMENTAL REVENUES - FEDERAL</b>					<b>39,183,141</b>	
<b>INTERGOVERNMENTAL REVENUES - STATE</b>					<b>39,864,497</b>	
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>					<b>\$ 79,047,637</b>	
<b>INTERGOVERNMENTAL REVENUES REPORTED IN BASIC FINANCIAL STATEMENTS:</b>						
Governmental funds					\$ 36,883,539	
Proprietary funds						
Intergovernmental charges for services					34,846,950	
Intergovernmental - non capital revenue					4,170,683	
Other sources and uses - intergovernmental capital revenue					3,146,465	
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>					<b>\$ 79,047,637</b>	

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Incorporated County of Los Alamos (County).

**Basis of Accounting**

The Schedule of Expenditures of Federal Awards presents the federal award activity of the County for the year ended June 30, 2025, and is derived from and relates directly to the County's accounting records. The schedule is prepared on the modified accrual basis for governmental funds and the accrual basis for proprietary funds. Expenditures are recognized in accordance with 2 CFR §200.502 ("when awards are expended")—for example, grants/cooperative agreements when eligible costs are incurred; loans when loan proceeds are used; donated commodities when distributed/consumed; and federal insurance when in force. Amounts received are recorded as intergovernmental revenues in the financial statements.

**Other Notes**

There were no subrecipients of these grant awards.

The County did not use the 10 percent de minimis indirect cost rate.





Attachment "C"

**STATE OF NEW MEXICO  
INCORPORATED COUNTY OF LOS ALAMOS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**SECTION I: SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued Internal control over financial reporting: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐Yes ☒No
- Significant deficiency(ies) identified that are not considered to be a material weakness(es)? ☐Yes ☒No
- Noncompliance material to the financial statements noted? ☐Yes ☒No

**Federal Awards**

Type of auditor's report issued on compliance for major programs: Unmodified

Internal control over major programs:

- Material weakness(es) identified? ☐Yes ☒No
- Significant deficiency(ies) identified that are not considered to be a material weakness(es)? ☐Yes ☒No

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR section 200.516(a) ☐Yes ☒No

Identification of major programs:

Assistance Listing #	Name of Federal Programs or Cluster	Federal Funding Source
20.509	Formula Grants for Rural Areas and Tribal Transit Program	U.S. Department of Transportation
66.468	Capitalization Grants for Drinking Water State Revolving Funds	U.S. Environmental Protection Agency
81.140	Cooperative Agreement - Fire protection, emergency medical and rescue services	U.S. Department of Energy

Dollar threshold used to distinguish between type A and type B programs: \$1,322,676

Auditee qualified as low-risk auditee? ☒Yes ☐No



**STATE OF NEW MEXICO  
INCORPORATED COUNTY OF LOS ALAMOS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**SECTION II, III, & IV: FINANCIAL STATEMENT, FEDERAL AWARDS, AND SECTION 12-6-5 NMSA 1978 FINDINGS**

		Findings		
Reference #	Description	Current or Prior Year Finding	Status of Findings	Type of Finding*
<u>Section II - Financial Statement Findings</u>				
None				
<u>Section III - Major Federal Programs Findings</u>				
None				
<u>Section IV - 12-6-5 NMSA 1978 Findings</u>				
None				

\*Legend for Type of Findings

- A. Material Weakness in Internal Control Over Financial Reporting
- B. Significant Deficiency in Internal Control Over Financial Reporting
- C. Finding that Does Not Rise to the Level of a Significant Deficiency (Other Matters)  
Involving Internal Control Over Financial Reporting
- D. Instance of Non-compliance Material to the Financial Statements
- E. Material Weakness in Internal Control Over Compliance of Federal Awards
- F. Significant Deficiency in Internal Control Over Compliance of Federal Awards
- G. Instance of Non-compliance related to Federal Awards
- H. Other Non-compliance Required to be Reported per Section 12-6-5 NMSA 1978

**SECTION V: STATUS OF PRIOR YEAR AUDIT FINDINGS**

None

**STATE OF NEW MEXICO  
INCORPORATED COUNTY OF LOS ALAMOS  
EXIT CONFERENCE  
FOR THE YEAR ENDED JUNE 30, 2025**

An exit conference was held on December 2, 2025. The conference was held in a closed meeting to preserve the confidentiality of the audit information prior to the official release of the financial statements by the State Auditor. In attendance were:

**INCORPORATED COUNTY OF LOS ALAMOS**

Theresa Cull, County Councilor, Chair  
Suzie Havemann, County Councilor, Vice-Chair  
Ryn Herrmann, County Councilor  
Matt Heavner, Board of Public Utilities  
Linda Matteson, Deputy County Manager  
Helen Perraglio, Administrative Services Director  
Beatrice Odezulu, Deputy Chief Financial Officer  
Alex Lerma, Accounting Operations Manager  
David Griego, Accounting Operations Manager  
Annalisa Miranda, Chief Procurement Officer  
Darrill Rodgers, Deputy Chief Procurement Officer  
Joann Gentry, Deputy Utilities Manager for Finance and Administration

**HINKLE + LANDERS, PC**

Farley Vener, President and Managing Shareholder  
Katelyn Constantin, Senior Audit Manager





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