

**CITY OF ALBUQUERQUE**  
**Status of Prior Year Audit Recommendations**  
**Year Ended June 30, 2007**

**Reportable Conditions**

01-17 Budget Overspending	Revised
01-18 Federal Claim Department of Justice – CFDA #16.710	Repeated
02-21 Capital Asset Inventory	Revised
05-01 Travel Procedures	Revised
05-10 False Alarms Service Fees	Revised
05-12 Debt Service Coverage for Golf Bond	Repeated
05-13 Audit Report Due Date	Repeated
06-01 Knowledge of Accounting System	Resolved
06-02 Citation Revenues	Repeated
06-03 Pet Licensing Revenues	Repeated
06-04 Travel and Per Diem	Revised
06-05 Inventory Accountability	Resolved
06-06 Cash	Resolved
06-07 State Auditor Approval	Resolved
06-08 Accounts Receivable	Revised
06-09 General Fund Cash Imprest Account Reconciliation	Repeated
06-10 Capital Assets Reconciliation	Resolved
06-11 Donated Infrastructure	Repeated
06-12 Gross Receipts Tax Accrual in Water Utility Authority	Repeated
06-13 Infrastructure Capital Assets Variances	Repeated
06-14 Eligibility – Early Head Start	Resolved
06-15 Late Submission of Required Federal Reports	Resolved
06-16 Operating Grants Fund Balance	Repeated
06-17 Capital Asset and Accumulated Depreciation Reconciliation	Resolved