

# **POLICY BDE**

## **Las Cruces Public Schools**

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Related Entries: BBBH, BEDH

Responsible Office: Board of Education

### **BOARD COMMITTEES**

#### **I. PURPOSE**

The purpose of Policy BDE is to allow for the appointment of committees that would provide input, advice and recommendations to the Board of Education and Superintendent.

#### **II. BACKGROUND**

- A. The Board of Education believes that committees are beneficial to the educational process and can support the mission and goals of the district through their work as directed by the Board and/or Superintendent.
- B. The Board of Education is required by state statute to appoint a Finance Subcommittee and an Audit Committee (§ 22-8-12.3, NMSA 1978).

#### **III. POSITION**

##### **A. Standing Committees**

- 1. The Board shall have standing committees for the Finance Subcommittee and the Audit Committee, which are required by statute.
- 2. Committee Chair Election
  - a. The chairperson for each standing committee shall be elected by the Board of Education at the first regular Board meeting in January.
  - b. The term for a committee chair shall be one (1) year.
  - c. In the event of a vacant committee chair position, the Board of Education shall hold an election to fill the vacant chair position at its next regular meeting.

##### **3. Committee Chair Responsibilities**

The committee chair of each standing committee shall:

- a. Preside at committee meetings; and
- b. Set committee schedules.

4. Committee Agendas

- a. Committee agendas shall be prepared jointly with the Committee Chair and the Superintendent and/or designee.
- b. All Finance Subcommittee and Audit Committee agendas shall be posted and/or published in accordance with the Open Meetings Act §10-15-1 NMSA 1978, and as statutory committees shall comply with the Open Meetings Act.
- c. The subcommittee agenda shall include presentations and/or reports (Packet) from the Finance Department including, as appropriate, from the Chief Financial Officer, Director of Purchasing and Controller. The Packet shall be posted and available to the Board and public 72 hours prior to the meeting.

B. Temporary Committees

1. Temporary committees may be created by the Board for special assignment with clear, written expectations and specified purposes.
2. When so created, such committees shall be terminated upon completing their assignments, or such committees may be terminated by a vote of the Board. No action or decision of a special committee is legally binding or official unless authorized or approved by the Board in an official meeting.

C. Finance Subcommittee

1. The Finance Subcommittee shall be a committee of the whole board and consist only of board members. In the absence of a quorum, the Finance Subcommittee may proceed with performing its committee work of making recommendations to the Board and serving as an external monitoring committee.
2. All board members shall be voting members. There shall be no proxy voting at subcommittee meetings.
3. The subcommittee agenda shall have a standing item that permits questions and input from the following:
  - a. NEA-LC
  - b. CSEC-LC
  - c. Equity Council
4. The subcommittee agenda shall include presentations and/or reports from the Finance Department including, as appropriate, from the Chief Financial Officer, Director of Purchasing, and Controller.

5. The subcommittee agenda may include public comment at the discretion of the Committee Chair and the Superintendent and/or designee. Any public comment, if included on the agenda, shall be in accordance with Policy BEDH.
  
6. The Finance Subcommittee shall make recommendations to the Board in the following areas:
  - a. Financial planning, including reviews of the District’s revenue and expenditure projections;
  - b. Review of financial statements and periodic monitoring of revenues and expenses;
  - c. Annual budget preparation and oversight; and
  - d. Procurement.
  
7. The Finance Subcommittee shall serve as an external monitoring committee on budget and other financial matters.

D. Audit Committee

1. The Board shall appoint one member of the Board to serve on the Audit Committee in addition to the elected Committee Chair.
2. The Board shall also appoint additional Audit Committee members to consist of one volunteer member who is a parent of a student attending the District, and one volunteer member who has experience in accounting or financial matters.
3. The Superintendent and the Chief Financial Officer shall serve as ex-officio members of the Audit Committee.
4. The Audit Committee shall:
  - a. Evaluate the request for annual financial audit services;
  - b. Recommend the selection of the financial auditor;
  - c. Attend the entrance and exit conferences for annual and special audits;
  - d. Meet the external financial auditors at least monthly after audit field work begins until the conclusion of the audit;
  - e. Be accessible to the external financial auditors as requested to

facilitate communication with the Board and the Superintendent;

- f. Track and report progress on the status of the most recent audit findings and advise the Board on policy changes needed to address audit findings;
- g. Provide other advice and assistance as requested by the Board; and
- h. Be subject to the same requirements regarding the confidentiality of audit information as those imposed upon the Board by the Audit Act, NMSA 1978, § 12-6-1 through 12-6-14, and rules of the state auditor.

#### IV. REVIEW PROCESS

This policy shall be reviewed on an ongoing basis in accordance with the Board of Education policy review process.

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*Board of Education, President*

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*Date*

*History: Formerly Policy 125, revised 10.21.08; Revised 04.18.17; Revised 11.17.20*

*Legal Reference: § 12-6-1 through 12-6-14, NMSA 1978; § 22-8-12.3, NMSA 1978; §10-15-1 NMSA 1978*