

# POLICY BDE

## Board of Education Las Cruces Public Schools

Related Entries: BBBH

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 Committee and an Audit Committee (§ 22-8-12.3, NMSA 1978).

#### III. DEFINITIONS

- 1. “*Finance Advisory Committee*” means the committee, entitled in statute as the “finance subcommittee,” that assists the Board in carrying out its budget and finance duties.

#### IV. POSITION

- A. The Board shall not have standing committees, except for the Finance Advisory Committee and the Audit Committee, which are required by statute.
- 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. The special committee shall automatically be dissolved when it has performed its function.
- C. Finance Advisory Committee
  - 1. The Board President shall appoint at least two members of the Board to

the Finance Advisory Committee to assist the Board in carrying out its budget and finance duties.

2. The Finance Advisory Committee 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.
3. The Finance Advisory Committee shall serve as an external monitoring committee on budget and other financial matters.

#### D. Audit Committee

1. The Board President shall appoint at least two members of the Board to the Audit Committee.
2. The Board shall appoint additional Audit Committee members — one volunteer member shall be a parent of a student attending the District, and one volunteer member shall be someone who has experience in accounting or financial matters.
3. 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 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.

**V. REVIEW PROCESS**

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

*Maurice A. Flores*

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*Board of Education, President*

April 18, 2017

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*Date*

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

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