

**Governing Council Bylaws PROPOSED
Sacramento School of Engineering and Science**

ARTICLE I - CHARTER & MISSION

This document contains the Governing Council Bylaws of the Sacramento School of Engineering and Science charter school. Sacramento School of Engineering and Science is authorized directly by the State of New Mexico, under a charter contract with the Public Education Commission (PEC). Therefore, the Governing Council acts as the governing body for the school, as well as a School Board of the local education agency (LEA), Sacramento School of Engineering and Science.

At the Sacramento School of Engineering and Science (SSES), we are committed to nurturing the next generation of innovators and problem-solvers through a rigorous curriculum focused on science, technology, engineering, and mathematics (STEM). The primary mission is to provide students with career-ready transportable skills and traits so they will contribute positively to society. The instruction and learning opportunities at SSES will empower students to become proficient in various fields of engineering, particularly in robotics, computer science, electrical, and mechanical engineering. We strive to cultivate critical thinking, creativity, collaboration, and a passion for lifelong learning in our students, preparing them to excel in a career field and/or higher education. At SSES, we champion a future where our graduates emerge as trailblazers, equipped not only with academic excellence, but also with a deep sense of responsibility, ethics, and dedication to shaping a brighter, more innovative world through their contributions in science and engineering.

ARTICLE II - NAME OF GOVERNING BODY

The name of the governing body shall be the Sacramento School of Engineering and Science Governing Council, and shall be referred to herein as "Council."

ARTICLE III - EQUAL OPPORTUNITY

Sacramento School of Engineering and Science is committed to providing equal opportunity. The organization does not discriminate in the administration of its programs/activities on the basis of race, age, religion, national origin/ancestry, sex/sexual orientation, gender identity, physical or mental disabilities.

ARTICLE IV - GOVERNANCE AND TRAINING

The Council is the policy making and policy-approval body for Sacramento School of Engineering and Science. As such, the Council has a responsibility to ensure that the school operates in accordance with all applicable laws and regulations, and meets its commitments to its authorizer (PEC) and the New Mexico Public Education Department (PED), as reflected in its

charter. Council members should become familiar with the Sacramento School of Engineering and Science charter contract and the responsibilities involved in governing public schools. All Sacramento School of Engineering and Science Council members are required to attend annual governance training, as defined by the PED.

ARTICLE V - GOVERNING COUNCIL AUTHORITY / RESPONSIBILITIES

The Sacramento School of Engineering and Science Governing Council is ultimately responsible for both the success of the school, as well as setting the direction which the school should take to fulfill its mission. Under the state's Performance Framework, the Council is responsible for setting standards/objectives, monitoring progress, and providing direction/guidance in the following three areas:

1. Financial Management
2. Organizational Performance (Governance, Operations and Planning)
3. Academics & Student Achievement

The Council has entered a charter contract with the State of New Mexico. That contract dictates that the Council is responsible for the fair and uniform application of federal, state and local laws - as well as the rules, regulations and policies which guide the school.

The Chief Administrator (School Director) of Sacramento School of Engineering and Science is also responsible for compliance with these laws/regulations/policies and is charged with informing and guiding the Council, in regard to any changes, requirements, concerns, and/or compliance problems, which may arise in regard to the above Council responsibilities. In this regard, the Chief Administrator (School Director) serves as the primary source of compliance information, as well as the critical communication link with the state authorizing and regulatory agencies/commissions.

The primary powers and duties of the Council are to:

- A. Develop/approve/amend educational and operational policies, to delineate the authorities and responsibilities for the operation and management of Sacramento School of Engineering and Science
- B. Set requirements and salary for, hire/terminate, supervise/evaluate and monitor the Chief Administrator (School Director) of Sacramento School of Engineering and Science
- C. Charge the Chief Administrator with the responsibility of implementing/complying with the charter and its requirements
- D. Provide governance oversight for the stewardship of Sacramento School of Engineering and Science facilities, resources, budget, and other capital assets of the school
- E. Establish and monitor a strategic plan, goals, and over-all student performance

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- F. Review, approve and monitor the annual budget for Sacramento School of Engineering and Science
- G. Acquire, lease and dispose of property, to the extent permissible by law
- H. Engage legal counsel for Sacramento School of Engineering and Science and take all necessary steps to protect the interests of the school
- I. Review and approve contracts/agreements/commitments, consistent with budget authority thresholds - as detailed in Sacramento School of Engineering and Science Policies;
- J. Authorize the acceptance of charitable gifts, grants or bequests
- K. Approve any amendment to the Sacramento School of Engineering and Science Charter, prior to seeking state approval
- L. Review and consider recommendations submitted by the Chief Administrator (School Director) and other advisors/staff to the Council
- M. Evaluate its own performance by conducting an annual self-evaluation of the Governing Board's performance as a whole and individually. The assessment tool for the evaluation shall be approved by the Governing Board.

ARTICLE VI - COLLECTIVE AUTHORITY OF COUNCIL

The Council will not be bound by any statement or action by an individual Council member, unless the Council, in a properly convened meeting, delegates authority to that individual member to speak for or represent the entire Council. Unless acting pursuant to such delegated authority from the Council, no Council member shall undertake any individual action to implement any plan or action of the Council. When a Council member is assisting the Chief Administrator (School Director) with implementing school policies, programs, or other directives of the Chief Administrator (School Director), the Council member shall be considered a volunteer and have no special authority beyond that of a volunteer.

ARTICLE VII - COUNCIL MEMBERSHIP

Positions and Qualifications Sacramento School of Engineering and Science Governing Council shall have no fewer than 5 (five), but no more than nine (9) voting members. The Council shall include at least one parent, who has a child currently enrolled in the Sacramento School of Engineering and Science. In general, candidates for the Council should have experience in such fields as governance, business, education, finance, law, or other fields which are beneficial to the Sacramento School of Engineering and Science mission. They should also possess interpersonal/problem-solving skills and a commitment to youth education, as well as a willingness to devote time/energy to serving on the Council.

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A. Member Terms

The term for all regularly elected Members shall be for a period of two (2) years. Members may serve for a maximum of three (3) consecutive terms. If a Council vacancy occurs before a term expires, the Council shall approve an appointment to fill the remaining portion of that term. Each Council position shall be assigned to either an even or odd year expiration. Therefore, approximately one-half of the Council positions shall expire each year. Terms will end on July 1st of each year or may extend until a replacement is approved by the Council.

B. Vacancies

In order to identify and submit candidates for Council membership, the Council may appoint a nominating committee or may engage the search process directly. Regardless, the Council shall select/approve new members by a majority vote. At no time should the board have fewer than five (5) members. However, in the event that the council membership drops below three (3), the remaining board members may appoint new members until there are three to establish a quorum for voting.

C. Meeting Attendance

Council members are expected to regularly attend Council meetings. If a Council member cannot be physically present at a meeting due to an unavoidable conflict, he may request to attend by telephone or virtually, in accordance with the Open Meetings Act.

D. Removal from Council

Individual members of the Council serve at the pleasure of the full Council. Therefore, the Council may remove and replace any member, at any time, by a majority vote of all Council members, at a regular or special meeting of the Council. There is no appeal or recourse for removal of a Council member.

E. Resignations

Any member may resign, by giving verbal or written notice to the Council President or Secretary. A resignation shall be effective on the effective date listed on the resignation letter or, if none is provided, the date it is accepted by the Council.

F. Compensation

Members of the Council shall not be compensated for their services. However, they may be compensated for expenses, per the New Mexico Mileage and Per Diem Act. Payment/reimbursement for expenses must follow purchasing and procurement rules of the State, including obtaining a purchase order in advance of the incurred expenses.

ARTICLE VIII - OFFICERS OF THE COUNCIL

A. The officers of the Governing Council shall be:

- Chair
- Vice Chair
- Secretary

The Council may, by a majority vote, create additional officers without requiring an amendment to these bylaws. When the incumbent of an office is unable to perform the duties thereof, the duties of that office shall (unless otherwise provided by the Council), be performed by the next officer set forth in the above sequence.

B. Authority and Responsibilities of Officers

Beyond the authority and responsibilities contained in the Job Descriptions for Council Officers, Council officers may not act on behalf of the Council without prior authorization and direction from the Council.

C. Election and Tenure

All officers shall be elected by a majority vote of the Council. Officers shall serve for one (1) year terms, or until their successors have been elected. Regular election of officers shall take place at the annual organizational meeting of the Council, typically held at the beginning of each school year. Officers may serve in the same position for a maximum of three (3) consecutive one-year terms. Any officer may be removed from office by a majority vote of all members, at a regular or special meeting of the Council. There is no appeal or recourse for removal of an officer. An officer may resign at any time, by giving written notice to the President or the Secretary of the Council.

D. Vacancies

A vacancy in any office may be filled by a majority vote of the Council for the unexpired portion of the term of the officer being replaced.

E. Summary Job Descriptions for Council Officers

All officers of Sacramento School of Engineering and Science should have two critical sets of skills. First, officers should have a history of experience involving leadership, professional knowledge and problem solving. This includes clear thinking, the ability to discern critical information, and focus on the problem-at-hand. Second, officers should have excellent "people skills." This includes the ability to communicate clearly, to work with groups of individuals toward a common goal, and to maintain strong interpersonal relationships.

Chair (President)

- Presides over all meetings of the Council
- Provides leadership for finding solutions and coordinating Council efforts
- In close coordination with the Chief Administrator and Secretary, develops the agenda/meeting plans/activities/communication with Council members
- Acts as a critical resource to the Chief Administrator and Council, to act as a facilitator of information and global solutions, when requested
- Acts as a resource to the Vice President and Secretary

Vice-Chair (Vice-President)

- Assumes the responsibilities of the President, in his absence.
- Acts as a resource to the President, Chief Administrator and Secretary.

Secretary

- Assumes the responsibilities of the other officers, in their absence.
- Acts as a resource to the President, Chief Administrator (School Director) and Vice-President.
- Facilitates the recording and communication of information and activity of the Council, including meeting minutes.
- Works in close coordination with the President and the Chief Administrator (School Director) to develop and communicate agendas/meeting plans/activities.

ARTICLE IX - COMMITTEES

A. Council Committees

The Council may establish committees, which may consist of Council members and non-Council members. Committee assignments and chairs shall be determined by action of the Council, provided that at least one Council member shall serve on each committee. Standing committees of the Council shall include a Finance Committee and Audit Committee.

B. Finance Committee

The Finance Committee will be a committee “of the whole”. The committee will meet during the regular monthly meeting of the Governing Council to review and discuss the financial reports and status. This may include requests for random internal control checks. The duties of the Finance Committee, outlined in NMSA §22-8-12.3(C), include recommendations for board consideration on:

1. financial planning
2. review of financial statements and periodic monitoring of revenues and expenses
3. annual budget preparation and oversight
4. procurement

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C. Audit Committee

The Audit Committee must be appointed by the Governing Council. The committee shall consist of two board members, one volunteer member who is a parent of a student attending the school and one volunteer member who has experience in accounting or financial matters. The Head Administrator and the school business manager shall serve as ex-officio members of the committee. If there are more than six Governing Council members, an additional board member may be appointed to this committee (as long as the total number does not constitute a quorum of the board). The Audit Committee, per NMSA §22-8-12.3(D), shall:

1. evaluate the request for proposal for annual financial audit services
2. recommend the selection of the financial auditor
3. attend the entrance and exit conferences for annual and special audits
4. meet with external financial auditors at least monthly after audit field work begins until the conclusion of the audit
5. be accessible to the external financial auditors as requested to facilitate communication with the board and the Chief Administrator (School Director)
6. track and report progress on the status of the most recent audit findings and
7. advise the local school board on policy changes needed to address audit findings
8. provide other advice and assistance as requested by the local school board
9. be subject to the same requirements regarding the confidentiality of audit information as those imposed upon the local school board by the Audit Act [12-6-1 through 12-6-14 NMSA 1978] and rules of the state auditor

D. Committees of the Chief Administrator (School Director)

The Chief Administrator (School Director) is empowered to establish committees within the school that report to the Chief Administrator (School Director). The Chief Administrator (School Director) shall advise the Council about the purpose of the committees and activities affecting the school.

E. Committee Functions

The function of Council committees will be fact-finding, deliberative, and advisory, rather than legislative or administrative. Committee recommendations that require school-wide policy changes must be submitted to the Council.

ARTICLE X - COUNCIL MEETINGS

A. Regular Council Meetings

The Council shall schedule Regular Council Meetings each month - on specific, recurring dates. The planned schedule and location for these regular meetings shall be detailed in

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the Council's annual resolution - to comply with the New Mexico Open Meetings Act (OMA). The Council may cancel any regular meeting it may deem to be unnecessary.

B. Special Council Meetings

Special meetings of the Council may be called by the President or by written request of at least two members of the Council. Written notice of the time, place and agenda for each special meeting shall be provided to each member and also posted on the school's website, at least three days prior to the meeting. Emergency meetings of the Council may be called only by agreement of both the President and the Chief Administrator (School Director) - and only if the requirements for emergency meetings are met as detailed in the New Mexico Open Meetings Act (OMA).

C. Quorum

A quorum shall consist of a simple majority of Council members in office. If there is an even number of Council members, then a quorum shall consist of one-half or more of the currently serving members in office. When a quorum is present, any action may be taken by a majority vote of those members present, except the removal of Council members or officers. Such removal requires a majority vote (half or more) of all current Council Members.

Please note that a quorum of the board may attend training, school activities, or community events. If this occurs, no board work will be discussed nor will any actions be taken at these gatherings. All board discussion regarding decisions and voting shall occur at publicly noticed meetings.

D. Council Agendas and Minutes

The Council President and Chief Administrator (School Director) shall set meeting agendas, in consultation with the Council Secretary or designee. Any suggested agenda items from other sources should be submitted to the Secretary at least seven days prior to the meeting, and may or may not be accepted for the agenda. Meeting agendas shall be posted on the school's website, at least three days prior to a meeting (except emergency meetings). Agendas of Council meetings, except those of executive and work sessions, shall include opportunity for public comment which shall be subject to the following:

1. The President must "recognize" the individual and shall stipulate the board's approved
2. The individual recognized by the presiding officer shall provide his/her name, relationship to the school (teacher, staff, student, parent, community member).
3. The Secretary shall note the person's identification in the minutes of the meeting along with the topic discussed.

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The events of each meeting will be recorded in the form of written minutes. This record will include the date, time, and place of the meeting, members in attendance, a brief description of business considered at the meeting, and a record of all decisions made. The Secretary shall present draft minutes for approval at the next regular Council meeting and they will be kept on file pursuant to state record retention requirements.

E. Open Meetings Act

All meetings/actions of the Council shall comply with the requirements set forth in the New Mexico Open Meetings Act (NMSA 1978 §10-15-1). On an annual basis, the Council shall review and approve an OMA Resolution, which confirms that Sacramento School of Engineering and Science will comply with the OMA and establishes the schedule for regular meetings of the Council for the school year.

F. Parliamentary Procedure

Roberts' Rules of Order, newly revised, will govern the procedural operation of the Council and its committees, except when in conflict with applicable laws or regulations (which then prevail). The meeting Chair shall have the ability to generally apply these rules and to use discretion for flexibility, as the need arises.

G. Freedom-to-Act / Indemnity

To the extent permitted under existing law, Sacramento School of Engineering and Science shall defend, indemnify and hold harmless present and past members of the Council, support staff and volunteers, for actions taken on behalf of the school. These protections are available for all actions taken in good-faith while serving in those roles, provided they have acted within the reasonable scope of their positions or office and that their decisions/actions are generally in-accordance with those that would be made in similar circumstances, by a reasonable person.

ARTICLE XI - CONFLICT OF INTEREST

A. General Principles

It is the responsibility of all Council members to conduct themselves in accordance with the highest standards of integrity, honesty, and fair dealing to preclude any appearance of a conflict between the interests of Sacramento School of Engineering and Science and the personal interests of the members. Likewise, it is the responsibility of the Council and the Chief Administrator, to ensure that the school conducts all its business and operations impartially in accordance with all laws. All decisions and transactions shall be made with the best interests of Sacramento School of Engineering and Science as the foremost consideration. The Council also recognizes that the ultimate success of Sacramento School of Engineering and Science depends upon the active participation, cooperation and collaboration of all stakeholders.

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Sometimes, the best interests of Sacramento School of Engineering and Science may involve the creation of relationships that might create an appearance of impropriety or potential for abuse of position, if not carefully evaluated by disinterested parties.

B. Conflict-of-Interest Disclosure

A conflict of interest occurs whenever a Council member permits the prospect of direct or indirect personal gain (or gain to a relative or related party) to influence judgment or actions regarding school business. Members should immediately disclose any conflict-of-interest. Each Council member shall complete an “Annual Disclosure Statement,” in which any known conflict-of-interest is disclosed.

C. Application of Conflict-of-Interest Policy

Members of the Council shall not knowingly engage in any activities or transactions, which are in material conflict with their duties and obligations to Sacramento School of Engineering and Science. In addition, Council members shall not conduct private business in a manner which places them at a special advantage because of their position with Sacramento School of Engineering and Science. The Council and staff of Sacramento School of Engineering and Science shall follow the laws of New Mexico, the New Mexico Procurement Act, and the New Mexico Governmental Conduct Act, as well as the policies and procedures of the school.

D. Related Party

For purposes of these Bylaws, a "Related Party" is an individual, business enterprise, nonprofit organization or other entity with respect to which such Council member, or a relative of such a Council member (i) has a direct or indirect financial interest; (ii) is an officer or director; or (iii) is otherwise in a position to control the management or decision-making of such entities.

E. Deliberations and Voting on Conflict Issues

In order to avoid conflicts of interest and the appearance of impropriety, Council members shall not participate in portions of a meeting, deliberation, or vote of the Council relating to (i) discipline of the Council member ; (ii) contracting or employment decisions affecting any related party to the Council member; or (iii) the Council’s consideration of any transaction affecting the member or related party. It is recommended that board agendas include a declaration of interest after roll call or prior to approval of the agenda.

ARTICLE XII - MISCELLANEOUS

A. Undue influence

A Council member shall not use his or her position at Sacramento School of Engineering and Science to attempt to influence the decision of any school employee to grant special treatment to (a) the child or ward of the member, (b) any relative of the member, or (c) any "Related Party" as defined in Article XI. Every Council member and every Sacramento School of Engineering and Science employee who is a parent or ward of a student who attends the school should inform their child that they are required to follow all rules, policies and procedures applicable to Sacramento School of Engineering and Science students and that they are not entitled to special treatment by virtue of the relationship with a Council member or employee.

B. Commitment to Collaboration

All Council members shall work collaboratively with each other, with the sole goal of achieving Sacramento School of Engineering and Science educational mission. The Council has been constituted so as to include a broad spectrum of experience and perspectives, and every Council member shall be afforded the opportunity to express his or her opinion, in a professional manner. Council members should refrain from non-constructive or personality-based comments that do not advance the school's mission.

C. Confidentiality

Council members shall be expected to keep confidential any deliberations or discussions that take place in closed session meetings. It is expected that Council members will raise concerns or share information about closed session meetings within the context of Council and/or other committee meetings, with other members of the Council and appropriate staff members only. A member's obligation to maintain confidentiality shall survive the Council member's tenure on the Sacramento School of Engineering and Science Council.

D. School Bank Account

All funds shall be deposited to the credit of the school in such banks, trust companies or other depositories as the governing Board may approve or designate, and all such funds shall be withdrawn only in the manner or manners authorized by New Mexico Public School Finance Act, or other applicable law or regulation.

E. Amendments to the By-Laws

These Governing Council Bylaws may be amended by a majority vote of the Governing Council, as defined in Article X, Section C.

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Adopted by the Governing Council at a public meeting on DATE _____

- End of Document -

**Governing Council Conflict of Interest PROPOSED
Sacramento School of Engineering and Science**

Governing Council

Conflict of interest arises whenever the personal or professional interest of a member of the Sacramento School of Engineering and Science Governing Council ("Council"), or a similar official role at Sacramento School of Engineering and Science is potentially at odds with the best interests of the organization, specifically in regard to individual financial gain. The overall goal is to avoid, where possible, even the appearance of impropriety. If an issue is to be decided by the Council that involves potential conflict of interest for a Council Member, it is the responsibility of the Council Member to:

1. Identify the potential conflict of interest.
2. Not participate in discussion of the program or motion being considered.
3. Not vote on the issue.

The Council shall make every effort to be transparent and open, in disclosing and documenting conflicts of interest which might arise. The Council should make every effort to ensure that the entire organization is operating by the highest ethical and value-driven standards, as an example to the students and families at Sacramento School of Engineering and Science.

Although it is not a conflict of interest to reimburse Council Members for expenses incurred (such as the purchase of supplies for a project), Council Members are prohibited by law from being paid for serving on the Council. No member of the Council shall directly or indirectly sell or be party to a transaction to sell instructional materials, equipment, insurance or school supplies, or work under contract to the school. Nor shall any Council Member receive any commission or profit from the solicitation or sale of investments securities or insurance to any school employee. Provisions of this policy shall not apply to any Council Member making a sale in the regular course of business, when the sale complies with all applicable provisions of state law.

Sacramento School of Engineering and Science Organization & Staff

The same general principles apply to school staff as well as members of the Council in order to avoid even the appearance of a conflict-of-interest. No staff member shall directly or indirectly sell or be party to a transaction to sell instructional materials, equipment, insurance, or school supplies to the school. Nor shall any staff member receive any commission or profit from the solicitation or sale of investment securities, retirement programs or insurance to any school employee. - End of Document -

**Conflict of Interest Disclosure Form PROPOSED
Sacramento School of Engineering and Science**

Name: _____

Position (e.g., Staff/Council Member): _____

Date: _____

By signing this form below, I certify that: (1) I have received a copy of the organization's conflicts of interest policy; (2) I have read and understand the policy; (3) I agree to comply with the policy; (4) I agree to report promptly any changes in the information reported on this form, or any new information relevant to a conflict of interest

Please certify below that you either have nothing to report under the Sacramento School of Engineering Conflict of Interest Policy, or describe below anything you believe could give rise to an actual or possible conflict of interest under the policy (check one):

_____ I have nothing to report.

_____ I have the following matters to report. Please specify below any matters you have to report.

For the purposes of determining possible future conflicts of interest, please specify other nonprofit and for-profit boards on which you and/or your spouse sit, any for profit businesses for which you or a family member is an officer, a director, or a majority shareholder, and the name of your employer and any businesses you or a family member own).

1. _____

2. _____

3. _____

(Please attach a supplemental statement if you have additional matters to disclose.)

I hereby certify that the information set forth above is true and complete to the best of my knowledge. Signature: _____ Date: _____

- End of Document -

**Governing Council Anti-Nepotism Policy PROPOSED
Sacramento School of Engineering and Science**

Related party employment involves the hiring/employment of school personnel who are related by birth or marriage to persons in defined positions of authority in the same organization. The provisions of the Local School Boards Act prohibiting nepotism [§22-5-6 NMSA 1978] shall apply to such employees. The local superintendent/head administrator of the charter school shall not initially employ or approve the initial employment in any capacity, of a person who is the spouse, father, father-in-law, mother mother-in-law, son, son-in-law, daughter, daughter-in-law, brother, brother-in-law, sister, or sister-in-law of a member of the governing body or the head administrator. It is possible for the governing body to waive this related party rule for a family member of the Chief Administrator (School Director), but not for a related party of the Sacramento School of Engineering and Science Governing Council (“Council”) If a related party of a current Sacramento School of Engineering and Science employee should apply for a position at Sacramento School of Engineering and Science, the current employee cannot be involved in any manner in the screening, hiring, supervision, or evaluation of that related party.

The Chief Administrator (School Director) must notify the Council President if a family member applies for a position and the Chief Administrator (School Director) cannot serve on the interview committee for that position. If the interview committee determines that the family member is the best qualified candidate for the position, the Council must approve a waiver of the anti-nepotism rule in order for that recommended candidate to be hired.

Contracting

As an agent of the State Department of Public Education, charter schools are subject to the "New Mexico governmental Conduct Act," as well as the "New Mexico Procurement Code" for public entities. Therefore, the school shall not enter into a contract with any entity in which a member of school administration, a member of the Governing Council, or a member of their family (as defined above), has a substantial interest - unless the following two criteria have been met:

1. The related party status has been disclosed in a public setting and/or public notice. This can be accomplished through disclosure at a public meeting of the Governing Council.
2. The contract is awarded pursuant to a competitive process with no involvement by any parties with a potential conflict.

DRAFT INTERNAL CONTROLS AND PROCEDURES SACRAMENTO SCHOOL OF ENGINEERING & SCIENCE

GENERAL

Sacramento School of Engineering & Science (SSES or School) has established procedures to maintain internal control over all assets. The purpose of establishing internal controls is to provide a reasonable assurance that the school will accomplish its objectives of safeguarding assets, providing reliable financial information, promoting operational efficiency and ensuring compliance with laws, regulations and established policies and procedures. Internal Control Policies comply with all local and federal rules and regulations per the school and follow all applicable laws including The Governmental Accounting Standards Board.

CONTROL FRAMEWORK

SSES has implemented an internal control system and framework based on its internal and external needs. It is the policy of the SSES to ensure that its control framework provides for strong administrative governance. The school's internal control system is a relevant evaluation tool for internal control over financial reporting.

It is the policy of the SSES that its own internal control framework and review evaluations:

- Be free from bias
- Permit reasonably consistent qualitative and quantitative measurements of SSES' internal control system
- Are sufficiently complete so that those relevant factors that would alter a conclusion about the effectiveness of the district's internal controls are not omitted

ETHICS STATEMENT

SSES makes every effort to set an honest and ethical tone for the school that is demonstrated at every level. The school's operations reflect the overall attitude, awareness, and actions of the Governance Council, Head Administrator and others concerning the importance of how the school views internal control and the management of these controls.

COMMUNICATION AND TRAINING

SSES makes every effort to maintain communication with all employees regarding the policies and procedures of the school including but not limited to periodic training for personnel and regular meetings of the Governance Council. SSES' Governance Council Policies and meeting agendas are maintained on the school's website along with other information necessary to the requirements for safekeeping of various assets and transparency of financial operations for both employees and taxpayers. Supervisory hierarchies are maintained to ensure proper approvals and processes are in place.

PERSONNEL

The training of staff regarding the established policies and procedures governing all financial transactions is administered through both the Head Administrator and the school Business Manager/Contractor.

- Segregation of Duties

The assignment of duties to staff members who have access to the Financial Management System is done with the intent of limiting their ability to cause and conceal errors or irregularities. Working within certain limitations, including staff size, incompatible functions are not assigned to any staff member. Details of incompatible staff assignments are specifically addressed for focal points, such as accounts payable and receiving, or posting cash receipts and reconciling the bank accounts. Continued monitoring and oversight must take place daily to ensure secure business operations. Financial Management System access is reviewed at the beginning of the fiscal year, quarterly, when a new person receives access, and after any major Financial Management System version upgrades are completed.

- Transaction Authorization.

The budget is allocated to SSES and program area and the authorization or expending of funds is assigned to the Head Administrator for monitoring. The Head Administrator is responsible for his/her budget and for assuring that each request is appropriate and necessary. Purchase Orders over \$10,000 are reviewed by the Finance Committee.

- Transaction Recording.

Transactions are recorded at the time of authorization resulting in the encumbrance of the budget. The school Business Manager/Contractor is responsible for verifying the amounts, the classification to the appropriate account codes, and the proper authorization of all transactions prior to posting to the Financial Management System. All source documents (checks, warrants, etc.) used to record transactions are official School, District, or Department (where applicable) forms and are sequentially numbered by the accounting system for accountability. All voided check warrants are marked VOID and kept on file for the auditor's review.

- Safekeeping Assets.

Access to assets is limited to the Head Administrator or her designee. The designee may vary depending on the asset needing safekeeping. Each designee may be responsible for monitoring the access of buildings, vehicles, cash, prescription medication, or other assets.

- Record Reconciliation.

The Business Manager administers the comparison of actual assets on hand with the amounts recorded in the Financial Management System. Monthly reconciliation of bank statements, fixed asset records, and other financial records are prepared and verified during the monthly closing process. All discrepancies found during the reconciliation process are researched and corrected at the time they are detected. Reconciliation of bank accounts is handled by the Business Manager, reviewed by the Finance Committee, and approved by the Governance Council. The fixed asset list is maintained and reconciled to the general ledger by the Business Manager and verified by the Finance Committee of SSES. This list is also monitored by school administrative staff.

RISK ASSESSMENT

SSES regularly analyzes Internal Controls Procedures to ensure compliance. Emphasis is on communication to ensure that each employee is aware of necessary processes to meet certain objectives. The school will hold meetings at least annually with key personnel to ensure that Internal Control Procedures are being followed and that employees involved with the acquisition and disposal of assets are thoroughly trained and informed of proper procedures.

CONTROL ACTIVITIES

BUDGET

SSES prepares and adopts an annual budget in accordance with New Mexico Statutory requirements. The Operating Budget is prepared under the supervision of the Head Administrator by the Business Manager. The school's Budget Committee will provide input regarding budgetary issues. Selection for the Committee is designed to insure representation from the Governance Council, school staff and members of the community.

The Head Administrator will ensure that all state laws and PED requirements are met with regards to proper positions and staff salaries. The deadline for submitting the budget to the PED via the OBMS (Operating Budget Management System) will be determined by the school's budget analyst.

Once a balanced budget is developed by the Head Administrator and Business Manager, the Governing Council will approve the budget at a public meeting. This meeting must be held each year prior to June 20th. The notice of the public hearing for the approval of the budget shall be published in accordance with the Open Meetings Act, Section 10-15-1 et seq. 1978, Public School Code, and Governing Council policy. Once the budget has been approved by the Governance Council and the local authorizer the Business Manager will submit the budget to the Public Education Department as required.

The approved and certified budget constitutes the Operating Budget, which is authorization for the SSES to begin operations on July 1 of each fiscal year. The Business Manager integrates the Operating Budget formally into the Financial Management prior to July 1 by uploading the budget spreadsheets.

FINAL CASH BALANCES

Upon completion of the final close for each fiscal year, SSES determines the actual cash balances for all funds and reports them to the Public Education Department by the designated deadline. The Operating Budget is then adjusted by the use of a Budget Adjustment Request to incorporate adjusted cash balances as of June 30 into the Operating Budget. Upon approval by the Public Education Department through OBMS, then SSES will adjust the budget and incorporate the changes into the Financial Management System.

BUDGET MAINTENANCE

The budget ledgers are maintained in the Business Office at SSES using the Financial Management System used in concert with the cash balance and encumbrances to ensure that all spending is in accordance with budget authority. While budget object lines may be

temporarily overspent, budget functions may not be overspent.

All Operating Budget function increases, decreases, and adjustments to the Operating Budget are presented to the Governance Council for approval and then submitted to the Public Education Department via OBMS for approval. Budget adjustments, which do not alter the total amount of the budget, are processed as follows:

Intra-budget transfers – Transfers between expenditure account codes within the same function are prepared as Maintenance BARs and presented to the Governance Council (GC) for approval at the regularly scheduled Council meetings. Once approved by the GC, the adjustments are recorded in the Financial Management System and into the OBMS. No further approvals are needed from the Public Education Department.

Inter-budget transfers—Transfers between expenditure account codes outside of the same function are prepared as Transfer BARs and presented to the Governance Council for approval at the regularly scheduled Council meetings. The transfer requests are then submitted to the Public Education Department via OBMS for approval. Once all approvals are in place, the change is recorded to the Financial Management System as an adjustment to the Operating Budget.

Budget changes – Increases or decreases to the approved budget are prepared as either an Increase or Decrease BAR and presented to the Governance Council for approval at the regularly scheduled Council meetings. The increase or decrease request is then submitted to the Public Education Department via OBMS for approval. Once all approvals are in place, the change is recorded to the Financial Management System as an adjustment to the Operating Budget.

All original budget documents are summarized and rolled up to the required elements in the account string maintained in the OBMS system. Copies are distributed to the appropriate staff for recording to the Financial Management System and these documents are made available to the auditor annually.

BUDGET REPORTING

The Business Manager will submit periodic financial reports to the PED using the OBMS system. The reporting periods will be determined by the school's budget analyst. Reports sent to the PED and the local authorizer are due the last day of the month following the end of the reporting period. Extensions may be requested by the Business Manager and must be approved by the school's budget analyst.

The Business Manager will present detailed financial reports to the Governing Council at its regular meetings. These reports will include a detailed report showing expenditures and revenues in all line items used by the school. Accompanying these reports will be a monthly check register. Any BARs needing approval shall be attached to these reports.

FINANCE SUBCOMMITTEE

The Governance Council shall appoint at least two members of the GC as a finance subcommittee to assist the GC in carrying out its budget and finance duties. The finance

subcommittee shall make recommendations to the GC in the following areas:

- Financial planning, including reviews of the school's revenue and expenditure projections
- Review of financial statements and monthly monitoring of revenues and expenses, payroll liabilities, and bank reconciliations
- Annual budget preparation and oversight
- Procurement
- External monitoring on budget and other financial matters

PAYROLL

The Head Administrator is responsible for monitoring the hiring of personnel, authorizing salaries, initiating employment contracts, and maintaining the staffing levels approved in the annual budget. The Budget Committee verifies that budget is available for any staffing increases. The human resource representative will obtain a Personnel Action Request (PAR) containing employment information (staffing cost multiplier, fund to be paid from, background check, training verification, license verification) is submitted to the Business Manager and Student Information System Manager for new or replacement personnel by the Head Administrator. The Business Manager and Student Information System Manager will verify the data supplied by the Head Administrator and enter or import the information into the Financial Management System and Student Information System. All payrolls are processed from the approved employment contracts.

The Business Manager submits the payroll for approval from the Head Administrator, who initials the Payroll Payment Report. This approval covers all tax, insurance, retirement and annuity payments associated with that payroll. The Head Administrator approves all payroll disbursement online with the bank once the business office has submitted the disbursement requests to the bank. The Business Manager prepares payroll checks/direct deposits and records all information in the accounting software. Payroll tax and retirement reports are prepared by the Business Manager and paid on a timely basis, meeting all payment deadlines.

SSES may choose to use an outside source in order to prepare and process payroll instead of processing in house. If processed in house, the Business Manager is responsible for maintenance of employee insurance, tax sheltered annuities and other voluntary and mandatory payroll deductions. After the payroll data is entered into the Financial Management System, a pro forma payroll is run to verify data for accuracy. A report is generated from the accounting software to be used for the verification process prior to the generation of the payroll checks.

SSES maintains one payroll bank account, which is used as a clearing account for all payments issued. A payroll check register is generated to document all payments made for each payroll run. Additional reports are available for review and verification, and for audit purposes. A payroll summary sheet is produced from the Financial Management System and is reviewed by the Business Manager and Head Administrator processing the direct deposits and federal tax payments.

All employees are paid twice a month by direct deposit and payments are prorated according to the services rendered and to insure 24 checks throughout the calendar years. Employees who are no longer employed may receive their final paycheck before the next scheduled payroll at the discretion of the Executive Director.

The school's Business Manager maintains all employee earnings, deduction, and leave records according to the regulations. Monthly, quarterly, and annual payroll tax-benefit reports required by the Federal, State, and local governmental agencies are prepared by the Business Manager and are reviewed regularly by the School Finance Committee.

CONTRACTS

The Governance Council recognizes that in order to accomplish the specific mission, goals, and objectives of the school, the administration must enter into contracts for specific purposes. Furthermore, the GC recognizes that it is in the school's best financial interest to secure services on an as-needed basis rather than employ full-time personnel to fulfill short-term needs or requirements – as allowed by the State Procurement Code.

The GC authorizes the administration to seek contractual services wherever it is deemed appropriate.

The Business Manager will keep and maintain a contract file evidencing the obtained information that is required for procurement. Written contracts clearly defining work to be performed will be maintained for all contract service providers (i.e. consultants, independent contractors, subcontractors). If the contract service provider is a sole proprietor or a partnership the Business Manager will obtain a W-9 from the contract service provider prior to submitting any requests for payments. The Head Administrator will be responsible for ensuring the terms of the contracts are fulfilled.

The GC shall be notified at each meeting of any contracts entered into on behalf of the school in excess of \$10,000 but less than \$60,000.

TRANSACTIONAL PROCEDURES

The Business Manager is responsible for monitoring the budget, making sure that all purchases are appropriate and necessary, and processing all requisition forms, purchase orders, check requests, and travel reimbursements. Additionally, the Business Manager must ensure compliance with all applicable federal statutes and regulations, and state statutes and rules relating to financial procedures. Independent of Governing Council approval, the Business Manager is ultimately responsible for monitoring school assets, financial resources, and building usage, and therefore is required to alert the GC to any instances which may be cause for concern.

PURCHASING

All purchases which expend public school money fall under the definition of purchase from public funds and are subject to the New Mexico Procurement Code, as well as all other applicable law.

The Procurement Code shall apply to every expenditure by SSES for the procurement of items

of tangible personal property, services and construction. If federal law or regulations are found to be in direct conflict with state requirements, compliance with federal law or regulations shall be considered as compliance with the Procurement Code.

The CPO may be the Business Manager of the school or other school administrative staff. The CPO is responsible for the control of procurement of items of tangible personal property, services or construction of a local public body. The CPO shall be properly trained and registered as required by applicable law.

Pursuant to New Mexico statute only certified Chief Procurement Officers may do the following, except that persons using procurement cards may continue to issue purchase orders and authorize small purchases:

- (1) Make determinations, including determinations regarding exemptions, pursuant to the Procurement Code;
- (2) Issue purchase orders and authorize small purchases pursuant to the Procurement Code; and
- (3) Approve procurement pursuant to the Procurement Code.

The Business Manager shall be responsible for ensuring all training and registration requirements of this position are met.

The Business Manager will purchase or authorize the purchase, rent, lease, or otherwise acquire on behalf of the school all items of tangible personal property, services, or construction. All purchases will be strictly in accordance with the laws of the State of New Mexico and federal law in addition to applicable policies and procedures of the Board and State Public Education Department. This manual of purchasing policies and procedures shall be reviewed and approved by the GC as part of the school's financial policies and procedures.

All purchases must be approved by the Head Administrator. The initial request (purchase requisition) is first received by the Business Manager. The Business Manager then checks with the budget before approving or denying the request. If the purchase requisition is approved, the Business Manager makes a purchase order electronically through the school's Business Office. Purchase Orders are issued and signed by the Chief Procurement Officer of the School and the amount is encumbered into the encumbrance ledger. The Purchase Order shall also be initialed by the Head Administrator, if applicable, and a copy shall be given to the employee to order the requested item(s). The Business Manager will include a Non-Taxable Certificate for all purchases of tangible goods.

The following purchasing practices will be followed in accordance with the New Mexico Procurement Code Sections 13-1-28 through 13-1-199 NMSA 1978:

- I. The school may procure services, construction or items of tangible personal property that range from \$0.01 - \$19,999.99, excluding applicable state and local gross receipts taxes, by issuing a direct purchase order to a contractor based upon the best obtainable price. The school will select the best value for their money. The best value may not always be the least expensive. The School will consider all aspects of value including timeliness

- and quality of work to decide which is the best.
- II. The school may procure professional services that range from \$0.01 - \$60,000.00, excluding applicable state and local gross receipts taxes, in accordance with professional services procurement rules promulgated by the general services department or a central purchasing office with the authority to issue rules Section 13-1-125 NMSA 1978. Professional services are defined in Section 13-1-76 & 87 NMSA 1978.
 - III. The school may procure services, construction or items of tangible personal property that range from \$20,000.00 - \$59,999.99, excluding applicable state and local gross receipts taxes, by obtaining 3 written quotes, unless using a Cooperative Purchasing Agent, joint procurement, sole procurement of any other exemption under the Procurement Code;
 - IV. Any goods or contract (service or professional) equal to or more than \$60,000.00, excluding applicable state and local gross receipts taxes, will require an existing statewide price agreement, an existing contract, or the procurement methods set forth in the New Mexico State Procurement Code and accompanying regulations of this rule are not used, the competitive sealed bid or competitive sealed proposal methods of procurement shall apply. The winning bid/quote, unless using a Cooperative Purchasing Agent must be approved by the board and have formally been a submitted bid processed by the Chief Procurement Officer as outlined in Sections 13-1-28 through 13-1-199 NMSA 1978.
 - V. If the lowest quotation is not acceptable, the Chief Procurement Officer must issue a written determination as to the reasons for such a decision. These reasons must not be arbitrary or capricious. The written determination becomes a part of the procurement file.

RECEIVING

The merchandise ordered is delivered directly to the end user. The Inventory Contact Person will verify receipt, check off all items on the packing slip/invoice and indicate this on a copy of the Purchase Order. The vendor then will invoice the school after the products have been received and the School will pay the invoice based on the approved Purchase Order. Once this document has been received by the Business Office, release of payment can be made to the vendor by the Business Manager. Payment of invoices shall be made by the Business Manager within 30 days of receipt of invoice.

ACCOUNTS PAYABLE

All vendor invoices are provided to the Business Manager. The vendor invoice is matched to the receiving copy of the Purchase Order. Once the documents are matched, the items invoiced are checked back to the items listed on the approved copies of the Purchase Order. The Business Manager checks each invoice carefully to verify amounts due, shipping and handling costs, and any other applicable discounts, etc. After these verifications are in place, payment can be processed. A purchase order will not be created when an overpayment has been made and needs to be paid back to the appropriate vendor or agency, as a direct payment will be issued.

All blank check stock is stored in a locked cabinet in the office of the Business Manager. Access to this office and locked cabinet is limited. All checks are numbered sequentially by the financial management system and encoded with a signature and this signature has limited access.

The Business Manager reviews invoices to match with Purchase Order when applicable and

then generates an accounts payable register within the Financial Management System and includes the vendor invoices for payments. Vendor invoices are submitted and approved within the register by the Business Manager, which then the payments are verified with the invoice for accuracy prior to the final approval and printing or making payment to the accounts payable. The checks are then signed by two authorized persons. Then, the checks are forwarded to the Head Administrator for review. Electronic payments and ACH payments are authorized to be made to vendors for accounts payable. ACH payments made from the school bank account will have two levels of payment approval; one from the Chief Financial Officer and one from the Executive Director.

BANK RECONCILIATIONS/REVIEW OF BANK STATEMENTS AND FINANCIALS

All bank accounts are reconciled on a monthly basis. The Business Manager prepares the bank reconciliation and approves any adjustments necessary to the general ledger. The Business Manager cancels all checks as the checks clear the bank (as indicated on each bank statement) in the Financial Management System bank reconciliation software and locates any discrepancies in the balances, and makes any journal entries necessary for correction. The monthly check registers, transactions journals, and general ledger are generated monthly and are stored in the Business Office and may be accessed from the Financial Management System for review by the Head Administrator and other interested parties. All journal entries needed for correction are detailed on the edit report from the Financial Management System. All bank accounts shall be reconciled on a monthly basis. Monthly bank statements, bank account reconciliations, and financial statements will be verified for accuracy by the Business Manager and submitted to the Governance Council for review prior to its regular meeting at which approval of the Council on the reconciliation will be sought.

REQUEST FOR REIMBURSEMENT (RFR)

The Business Manager prepares all supporting documents for RFRs. Once the documents are prepared, the Head Administrator reviews the RFRs for appropriateness and calculations and approves them by initialing each document. The Business Manager then submits the documents and RFRs to OBMS. All RFRs are reviewed by the Finance Committee on a regular basis.

PER DIEM & MILEAGE ACT

Employees and Governance Council Members of SSES are entitled to reimbursement of registration fees, mileage, per diem, and other costs associated with authorized trips for official school business.

In-State Travel - All in state trips must have administrative approval, prior to traveling. Per Diem mileage will be reimbursed at 80% of the IRS rate as of January 1st of the previous year for a distance greater than 35 miles from Sacramento School of Engineering & Science when the employee is away on official business. Mileage will be reimbursed for all home visits required for Preschool students per requirements of the Preschool program.

This approval is requested on the leave request form. The business purpose of the trip must be justified and all costs associated with the trip must be itemized, if reimbursement is expected. The Business Manager will process the reimbursement travel form only with sufficient approvals and required documentation such as agendas and invoices attached to the

reimbursement request.

Out-of-State Travel - All out of state travel requires prior approval by the Head Administrator. The travel reimbursement form will be processed with sufficient documentation only and personnel will follow the same procedures as listed with in-state travel. If, in the event, personal vehicles are utilized, proof of insurance will be required and submitted to the Business Office prior to the trip. All reimbursements are processed in accordance with the Per Diem and Mileage act, as outlined in the DFA regulations. All receipts for out-of-pocket expenditures for transportation, registration, and miscellaneous expenses are required for reimbursement. Any meals and/or lodging cost included in the registration fee are deducted from the per diem reimbursement.

Pre-payment of up to 80% of any per diem related costs are allowed only under special circumstances and the Head Administrator must review these circumstances at least 30 days prior to the trip. All school employees are eligible for reimbursement of travel related expenses upon return from their approved trip, but must submit reimbursement requests within 60 days of returning from the trip in accordance with the school's reimbursement plan. Any requests for reimbursement not made within this time frame are forfeited.

CASH RECEIPTS

All operational monies received are receipted by school administrative staff. All monies are receipted using pre numbered receipts and are deposited into the school bank account within 24 hours and according to the 24-hour rule. The Business Manager verifies all receipts posted as being deposited as part of the reconciliation of the bank account.

Business Manager records all funds received in the Business Office to the Financial Management System. The recording of these receipts will follow segregation of duties so that no one employee handles all of the processes in handling cash receipts. Each receipt has a description of payment and has sufficient documentation for review by the auditors. These entries include the source, date, amount, fund, receipt number, and a description of the payment.

For monies received by mail, the school administrative staff assigned to mail duty reviews the incoming mail and places checks and other receipts in the locked deposit box. The school administrative staff checks the deposit box daily and receipts the funds. The Business Manager records the amount to the appropriate fund after a deposit has been made.

The Business Manager will make the entry in the Financial Management System for all money received by direct deposit into the school's bank account. These funds are directly handled at the school and the Business Manager is the only person in the Business Office who has access to the bank account. The original deposit is posted and recorded into the Financial Management System and a report is attached to the accompanying documents as appropriate. There is no need for a separate, manually written receipt.

Monies received at the School are receipted using pre-numbered receipts. School administrative staff is responsible for depositing all funds within 24 hours using the 24-hour rule. A monthly recap or revenue report is generated by the Business Manager and reconciled with the bank

statement.

ACCOUNTS RECEIVABLE

SSES is responsible for monitoring the collection of all amounts due from other departments and/or outside agencies including the Public Education Department. Cash Requests or reimbursement requests are entered in OBMS and a copy of the request is filed in the grant file. Invoices are prepared and approved by the Business Manager. The responsibility for the collection rests with Business Manager.

INVESTMENTS

SSES does not invest any of their funds in any interest accounts.

DEBT

New Mexico state law prohibits Charter Schools from carrying any debt outside of routine accounts payable and lease to purchase for a facility.

INVENTORY

All SSES equipment and items of tangible value are identified in a permanent way using pre-numbered tags. It is the responsibility of the Inventory Contact Person assigned by the Head Administrator at the school site to ensure that all equipment delivered to their location is appropriately marked. The Business Manager maintains fixed asset inventory records in the school's Business Office. The inventory database includes the inventory tag number, a description of the item, the serial number, the purchase order number, the acquisition date, the fund code, the location number and the building room/department number. Annual review of the current years' purchases is made by the Head Administrator and the Inventory Contact Person. All adjustments to the records are given to the Inventory Contact Person for updating. All requests for removal of surplus property, deletions, and discards must follow applicable property disposal laws.

The school will capitalize and depreciate annually all assets of \$5,000 or more as required by the State of New Mexico. Capitalized assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives as required by either the New Mexico Public Education Department 'Manual of Procedures_PSAB12 Capital Assets' or the New Mexico Department of Finance & Administration 'Manual of Model Accounting Practices' guidelines. The school will keep a depreciation schedule for all assets \$5,000 or greater.

All assets purchased with an individual value of less than \$5,000, will be recognized as non-depreciable assets and will be expenses in the year incurred.

Assets sold, retired, lost, or stolen and related amounts of accumulated depreciation will be removed from the depreciation schedule during the annual audit.

SPECIAL REVENUE FUNDS

All proposals prepared by staff for special funding require administrative approval from the Head Administrator. Original and approved proposals are then submitted to the Head

Administrator for final approval and signature. These procedures must be adhered to ensure proper budget authorization is obtained in a timely manner and prior to the expenditure of any monies.

Upon receipt of an award notice, a budget document is prepared and submitted to the Business Manager for review and processing. New Budget Adjustment Requests are presented to the Governance Council for approval as applicable and then forwarded to the School Budget Finance and Analysis Bureau at the Public Education Department via OBMS for final approval as applicable. Special revenue fund approvals are then entered into the Financial Management System of the District and monitored by the Business Manager. The program manager is responsible for program compliance with regard to the nature of the grant guidelines and the Head Administrator is responsible for the fiscal aspects of the award with oversight by the Business Manager.

INSURANCE

The New Mexico Public School Insurance Authority provides insurance for employee benefits and property and liability coverage. Premiums are determined for health, vision, and dental coverage by the Authority and their staff with procedures set by statute.

Property and Liability coverage are determined by a claims loss ratio established by the New Mexico Insurance Authority and their brokers, Poms and Associates. A Memorandum of Coverage is provided to the SSES and forwarded to the Independent Public Accountant for review annually.

ANNUAL AUDIT

SSES will participate in the Annual Audit as required by the Audit Act [12-6-1 NMSA 1978]. An accredited auditor will be chosen by the approved list provided by the State Auditor's Office. SSES will incur required costs as noted in the budget. The auditor will have access to all financial documents necessary to complete the audit in a timely manner. The Business Manager and Head Administrator will comply with all requests. The Business Manager and school administrative staff will both review the Account Receivables and Account Payables audit template prior to submission to ensure all applicable invoices and payments have been included. The Business Manager, Head Administrator and GC Chairperson or designee will attend the audit conference. Audit findings indicated by the audit review will be responded to and corrected in a timely manner.

As per State of NM, 2010 NMSA 1978, (22-8-12-3), the Governing Council shall appoint an audit committee consisting of two Governing Council members, one volunteer member who is a parent of a student attending SSES and one volunteer member who has experience in accounting or financial matters. The Head Administrator and the Business Manager shall serve as ex-officio members of the subcommittee. This committee will be chosen by May 30. The audit committee shall:

- recommend the selection of the financial auditor if not previously selected by the charter's authorizer;

- attend the entrance and exit conferences for annual and special audits;
- meet with external financial auditors at least monthly after audit field work begins until the conclusion of the audit;
- be accessible to the external financial auditors as requested to facilitate communication with the Council and the Head Administrator;
- track and report progress on the status of the most recent audit findings and advise the Council on policy changes needed to address audit findings;
- provide other advice and assistance as requested by the Council; and
- be subject to the same requirements regarding the confidentiality of audit information as those imposed upon the Council by the Audit Act and rules of the state auditor.

REPORTING

Monthly reports are prepared and maintained by SSES. The Head Administrator reviews bank statements and a monthly reconciliation is performed by the Business Manager. The Business Manager reconciles each fund's activities on a year to date basis to determine all adjustments have been made to the Financial Management System correctly.

The Finance Committee will review in detail and the Governance Council will approve the financial reports at its regular meetings. These include review and approval of Request for Reimbursements (RFR), bank reconciliation, monthly payroll liabilities, new hire ERB/RHC classifications, purchase orders, and review of budget to actual to ensure that balances agree to the general ledger. The Business Manager will be responsible for closing out monthly records in the accounting software once all information has been reviewed and approved by the Governance Council.

The Finance Manager will additionally provide the following reports to the Governance Council prior to their regular monthly meeting:

1. Budget to Actual – Statement of Revenue / Expense and Summaries
2. Balance Sheet
3. Listing of bills, disbursements, and receipts
4. Listing of purchase orders outstanding
5. Listing of purchase orders issued since last report
6. Government funding update
7. Bank reconciliation to general ledger

The Business Manager is responsible for ensuring the reports are prepared accurately and timely. Any discrepancies are reported immediately to the appropriate business office staff member for correction. Access to the Financial Management System is limited and initiated

by a password procedure. This limited access is established in an effort to ensure records will not be altered and accountability can be maintained. Reports are then filed and maintained as per the Schedule for Retention and Disposition of Records.

Pursuant to NMSA Section 13-1-38.1 each local public body shall have a Chief Procurement Officer (CPO). The CPO may be the Business Manager of the School or other School administrative staff. The CPO is responsible for the control of procurement of items of tangible personal property, services or construction of a local public body. The CPO shall be properly trained and registered as required by applicable law.

Pursuant to New Mexico statute only certified Chief Procurement Officers may do the following, except that persons using procurement cards may continue to issue purchase orders and authorize small purchases:

- (1) Make determinations, including determinations regarding exemptions, pursuant to the Procurement Code;
- (2) Issue purchase orders and authorize small purchases pursuant to the Procurement Code; and
- (3) Approve procurement pursuant to the Procurement Code.

Job Description: Sacramento School of Engineering and Science Director

The School Director, will be administratively certified (Level IIIa license) by NMPED and will represent the school in all capacities, both instructional and administrative. The School Director will be responsible for the day-to-day operations of the school, which will include:

- Management and/or coordination of the school's fiscal operation, including the securing of appropriate state, federal, and local monies
- Ensuring that the needs of all students of all demographics and category subgroups are met, including special education, ELL, low-income
- Overseeing the ongoing implementation of the school's mission, SSES model and educational philosophy, and the academic programs and systems therein
- Maintaining effective systems and structures in the school to ensure orderliness and compliance with all state laws and regulations (special education, faculty relations, student discipline, etc.)
- Coordinating all state-mandated testing with the New Mexico Public Education Department
- Reviewing all staff licensure and managing all staff and their duties Evaluating teacher performance in accordance with school policy and state regulations
- Reporting of data, including exit exam, charter goals, state assessments, and discipline to the NMPED and the PEC, as required or requested
- Ongoing reporting of data (academic, operational, financial, etc.) and statistical information to the school's Governance Council
- Continuous analysis of the school's financial standing and school budget, working closely with the school's business manager and as a member of the Finance Committee
- Community outreach, student recruitment, and creating organizational relationships (community, corporate, political, etc.)
- Providing continuous support to the school's staff members, including input on curricular development
- Planning and implementation of professional development and/or appropriate training opportunities as determined by need or staff input and state requirements
- Monitoring of school services and systems such as food service, tutoring, ELL program, special education, supply ordering, transportation, activities, flex periods, reporting, etc.
- Planning and coordination of staff meetings
- Management of student and staff discipline
- Facilitation of positive school culture and community focusing on solution-based practices and accountability at all levels
- Ensuring master schedule creation, student scheduling, and curriculum implementation with fidelity
- Oversee the Principal (when hired)

Job Description: Sacramento School of Engineering and Science Principal

The School Principal, will be administratively certified (Level IIIa license) by NMPED and will represent the school in all capacities, both instructional and administrative. The School Principal will be responsible for the day-to-day operations of the school, which will include:

- Management of the school's fiscal operation, including the securing of appropriate state, federal, and local monies
- Ensuring that the needs of all students of all demographics and category subgroups are met, including special education, ELL, low-income
- Overseeing the ongoing implementation of the school's mission, SSES model and educational philosophy, and the academic programs and systems therein
- Maintaining effective systems and structures in the school to ensure orderliness and compliance with all state laws and regulations (special education, faculty relations, student discipline, etc.)
- Coordinating all state-mandated testing with the New Mexico Public Education Department
- Reviewing all staff licensure and managing all staff and their duties Evaluating teacher performance in accordance with school policy and state regulations
- Continuous analysis of the school's financial standing and school budget, working closely with the school's business manager and as a member of the Finance Committee
- Community outreach, student recruitment, and creating organizational relationships (community, corporate, political, etc.)
- Monitoring of school services and systems such as food service, tutoring, ELL program, special education, supply ordering, transportation, activities, flex periods, reporting, etc.
- Planning and coordination of staff meetings
- Management of student and staff discipline
- Facilitation of positive school culture and community focusing on solution-based practices and accountability at all levels
- Ensuring master schedule creation, student scheduling, and curriculum implementation with fidelity

Job Description: Sacramento School of Engineering and Science Administrative Assistant

The office manager should have at least two years clerical and/or management experience and be proficient in word processing, phone service, use of technology and other clerical duties. The office manager will provide direct support for the school administration and will manage the school's front office operations. This position is characterized by wide-ranging responsibilities often conducted in an atmosphere of frequent interruptions, time constraints and/or in the necessary absences of the School Site Administrator(s). This individual's responsibilities will include:

- Perform necessary clerical and secretarial duties with utmost integrity, confidentiality and sensitivity
- Manage visitation of all school guests, including approved volunteers
- Screen calls and respond to routine emails, and general correspondence
- Respond to phone, electronic, and in-person requests for information and assistance, as appropriate
- Provide direct support for all staff
- Keep school administration informed of any concerns
- Handle inventory of administrative materials
- Assess purchases made from the administrative budget
- Maintain documentation of all purchases made from administrative accounts
- Requisitions, receives, accounts for and distributes school supplies, textbooks and materials
- Prepares a wide variety of reports, documents and correspondence of a confidential and non-confidential nature (e.g., letters, memorandums, meeting minutes, charts, operational procedures, manuals, time sheets, work orders, requisitions, travel) for the purpose of documenting activities, providing written reference, and/or conveying information, in compliance with program, school, state and/or federal requirements.
- Oversee school attendance including the excusing of students as appropriate
- Track staff leave balances
- Oversee confidential personnel and student files and maintain accurate records and all required documentation
- Maintain and update campus map with room assignments, staff directory, and emergency contact information for staff
- Explain school policies/procedures and provide information on school activities/events to parents, students, teachers, staff, and the community
- Provides basic first aid medical care to ill or injured students in the absence of the school nurse or health assistant
- Perform other duties as assigned

Job Description: Sacramento School of Engineering and Science Health Assistant

Health assistants work under a school nurse to assist with health services and must obtain the NMPED Health Assistant License. The goal of the Health Assistant is to treat student injuries or illnesses and advise students, their parents or guardians, and staff on health issues in conjunction with the school nurse. Health Assistant duties include:

- Administers first aid to injured students and provides short-term care to enhance the comfort and safety of injured or ill students
- Administers and records medications in accordance with school nurse directives
- Consults references or the school nurse to ensure a working understanding of medications that are administered
- Takes and records vital signs
- Administers vision screenings and other screenings, as directed
- Assists the school nurse with records for immunizations, chronic health conditions, daily visits, health plans, and health screenings
- Assists the school nurse with reporting, training, and other tasks
- Reports observations to the School Director and other administration, the school nurse, and/or Child Protective Services, when appropriate
- Provides social services and other resource information and referrals, as necessary
- Works with school nurse and administration to ensure that home needs are met
- Facilitates sending ill or injured students home or to appropriate facilities
- Maintains a clean, organized health office
- Exhibits patience, courtesy, and tact when dealing with students, parents and the community
- Exhibits empathy when caring for disabled persons and injured/ill students

Job Description: Sacramento School of Engineering and Science Educational Assistant

Educational assistants must obtain the NMPED Educational Assistant and Substitute Teacher licenses. The primary goal of the educational assistants is to provide tutoring and other support to students. Educational Assistant duties include:

- Report to the assigned position timely
- Supervise and facilitate structured and unstructured classes
- Enforce school rules according to school guidelines and handbooks
- Practice good classroom management
- Assist in one-on-one and small group activities
- Actively supervise students during lunch, both inside and outside as assigned
- Guide and facilitate lunch service, including serving and light clean up, when assigned
- Tutor students in content areas as needed focusing on study skills, time management, academic confidence, and organizational skills
- Assist students with Google Classroom, PowerSchool, email and other programs
- Write disciplinary and academic referrals when necessary
- Collaborate with staff to ensure tutoring is effective and applicable to student needs
- Substitute for teachers who are out on an as-needed basis
- Assist students in seeking guidance for emotional, social, or academic issues that may arise
- Attend scheduled staff meetings and trainings

INSTRUCTIONAL STAFF

Job Description: Sacramento School of Engineering and Science Teacher - Physical Education and Health Teacher

PE/Health teachers must have a valid state teaching license with the proper endorsements to teach PE and Health at the grade level for which they are hired. Teachers are chiefly responsible for carrying out the mission of the school in their classrooms. Teachers are directly responsible to the School Director and they have the following specific responsibilities:

- Designs, manages, and instructs a distinct and diverse curriculum of physical education and health seminars following the SSES model
- Perform all duties associated with physical education including instruction occurring outside the classroom and outdoors
- When assigned, manages and instructs instructional sessions provided therein.
- Provides mentoring to students at SSES
- Provides students with constant feedback through both formal and informal methods of assessment throughout the scope of each seminar. Continually communicates student progress to parents via email, phone, and/or the school's online gradebook
- Provide "inclusive" instruction to accommodate students with learning disabilities and language acquisition needs. Implement all instructional modifications as needed
- Work cooperatively within a content-specific professional learning community (PLC) to establish norms, collaborate instruction, examine data, share best practices, modify curricula, etc.
- Provide continuous instructional innovation
- Manage budgetary expenditures and purchased materials within the managed academic areas
- Assist with first-level disciplinary infractions

INSTRUCTIONAL STAFF

Job Description: Sacramento School of Engineering and Science Science Teacher

Science teachers must have a valid state teaching license with the proper endorsements to teach Integrated Science and Physics at the grade level for which they are hired. Teachers are chiefly responsible for carrying out the mission of the school in their classrooms. Teachers are directly responsible to the School Director and they have the following specific responsibilities:

- Designs, manages, and instructs a distinct and diverse curriculum of science education following the SSES model
- Perform all duties associated with physical education including instruction occurring outside the classroom and outdoors
- When assigned, manages and instructs instructional sessions provided therein
- Provides mentoring to students at SSES
- Provides students with constant feedback through both formal and informal methods of assessment throughout the scope of each seminar. Continually communicates student progress to parents via email, phone, and/or the school's online gradebook
- Provide "inclusive" instruction to accommodate students with learning disabilities and language acquisition needs. Implement all instructional modifications as needed
- Work cooperatively within a content-specific professional learning community (PLC) to establish norms, collaborate instruction, examine data, share best practices, modify curricula, etc.
- Provide continuous instructional innovation
- Manage budgetary expenditures and purchased materials within the managed academic areas
- Assist with first-level disciplinary infractions

INSTRUCTIONAL STAFF

Job Description: Sacramento School of Engineering and Science Humanities Teacher

Social Studies and English Language Arts as a combined course is called Humanities. Humanities teachers must have a valid state teaching license with the proper endorsements to teach ELA, history, geography, economics, and government content at the grade level for which they are hired. Teachers are chiefly responsible for carrying out the mission of the school in their classrooms. Teachers are directly responsible to the School Director and they have the following specific responsibilities:

- Designs, manages, and instructs a distinct and diverse curriculum of science education following the SSES model
- Perform all duties associated with physical education including instruction occurring outside the classroom and outdoors
- When assigned, manages and instructs instructional sessions provided therein
- Provides mentoring to students at SSES
- Provides students with constant feedback through both formal and informal methods of assessment throughout the scope of each seminar. Continually communicates student progress to parents via email, phone, and/or the school's online gradebook
- Provide "inclusive" instruction to accommodate students with learning disabilities and language acquisition needs. Implement all instructional modifications as needed
- Work cooperatively within a content-specific professional learning community (PLC) to establish norms, collaborate instruction, examine data, share best practices, modify curricula, etc.
- Provide continuous instructional innovation
- Manage budgetary expenditures and purchased materials within the managed academic areas
- Assist with first-level disciplinary infractions

INSTRUCTIONAL STAFF

Job Description: Sacramento School of Engineering and Science Math Teacher

Math teachers must have a valid state teaching license with the proper endorsements to teach Algebra, Algebra 2, Trigonometry, Calculus, and Integrated Mathematics at the grade level for which they are hired. Teachers are chiefly responsible for carrying out the mission of the school in their classrooms. Teachers are directly responsible to the School Director and they have the following specific responsibilities:

- Designs, manages, and instructs a distinct and diverse curriculum of science education following the SSES model
- Perform all duties associated with physical education including instruction occurring outside the classroom and outdoors
- When assigned, manages and instructs instructional sessions provided therein
- Provides mentoring to students at SSES
- Provides students with constant feedback through both formal and informal methods of assessment throughout the scope of each seminar. Continually communicates student progress to parents via email, phone, and/or the school's online gradebook
- Provide "inclusive" instruction to accommodate students with learning disabilities and language acquisition needs. Implement all instructional modifications as needed
- Work cooperatively within a content-specific professional learning community (PLC) to establish norms, collaborate instruction, examine data, share best practices, modify curricula, etc.
- Provide continuous instructional innovation
- Manage budgetary expenditures and purchased materials within the managed academic areas
- Assist with first-level disciplinary infractions

INSTRUCTIONAL STAFF

Job Description: Sacramento School of Engineering and Science Special Education Teacher

Special education teachers must have a valid New Mexico teaching license with certification in special education at the grade level for which they are hired. Teachers are chiefly responsible for carrying out the mission of the school in their classrooms. Teachers are directly responsible to the School Director and they have the following specific responsibilities:

- Oversee special education student schedules and placement
- Recommend specific Sessions to best meet the individual needs of each special education student
- Oversee development and implementation of IEPs, including all accommodations and modifications for students
- Manage, monitor, and evaluate the progress of all students with IEPs and 504 plans
- Work with special education students independently, within small group, or within the classroom setting as needed to address IEP goals
- Recommend and assign tutoring, as needed, for special education students to take place during the academic day.
- Monitor these students in their tutoring throughout the duration of the tutoring assignment
- Continually collaborate with teachers on special education student modifications, accommodations, and progress
- Communicate academic progress to parents
- Ensure compliance with test and IEP dates
- Schedule ancillary services for students as needed

Job Description: Sacramento School of Engineering and Science Director

The School Director, will be administratively certified (Level IIIa license) by NMPED and will represent the school in all capacities, both instructional and administrative. The School Director will be responsible for the day-to-day operations of the school, which will include:

- Management and/or coordination of the school's fiscal operation, including the securing of appropriate state, federal, and local monies
- Ensuring that the needs of all students of all demographics and category subgroups are met, including special education, ELL, low-income
- Overseeing the ongoing implementation of the school's mission, SSES model and educational philosophy, and the academic programs and systems therein
- Maintaining effective systems and structures in the school to ensure orderliness and compliance with all state laws and regulations (special education, faculty relations, student discipline, etc.)
- Coordinating all state-mandated testing with the New Mexico Public Education Department
- Reviewing all staff licensure and managing all staff and their duties Evaluating teacher performance in accordance with school policy and state regulations
- Reporting of data, including exit exam, charter goals, state assessments, and discipline to the NMPED and the PEC, as required or requested
- Ongoing reporting of data (academic, operational, financial, etc.) and statistical information to the school's Governance Council
- Continuous analysis of the school's financial standing and school budget, working closely with the school's business manager and as a member of the Finance Committee
- Community outreach, student recruitment, and creating organizational relationships (community, corporate, political, etc.)
- Providing continuous support to the school's staff members, including input on curricular development
- Planning and implementation of professional development and/or appropriate training opportunities as determined by need or staff input and state requirements
- Monitoring of school services and systems such as food service, tutoring, ELL program, special education, supply ordering, transportation, activities, flex periods, reporting, etc.
- Planning and coordination of staff meetings
- Management of student and staff discipline
- Facilitation of positive school culture and community focusing on solution-based practices and accountability at all levels
- Ensuring master schedule creation, student scheduling, and curriculum implementation with fidelity
- Oversee the Principal (when hired)