



# NMACES Board Policy Manual

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## FINANCE POLICIES

The Executive Committee of ACES demands not only excellence in services provided but also proficiency in business management to ensure adequacy of fiscal requirements. Therefore, the Executive Committee shall assume its obligation in the provision of financial support for the program. (Amended 11.09.2018)

The Executive Committee shall hold the Executive Director accountable for the results produced. (Amended 11.09.2018)

The administration of the business affairs of ACES shall be executed in accordance with statutory provisions and terms, ACES Bylaws and Policies, and prescribed administrative regulations and procedures.

### 1. Fiscal Year

The fiscal year shall be July 1 to June 30.



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## 2. Budget Planning, Preparation, and Schedules

The Executive Director shall complete preparation of the budget and submit it to the Executive Committee so it can be approved by the Executive Committee before the beginning of the fiscal year. (Amended 11.09.2018)

After the Budget is adopted by the Executive Committee, one (1) copy shall be made available to each member of the approving committee. (Amended 11.09.2018)

A copy of the Budget document shall be entered into the official minutes and shall be available for inspection by the public.

## 3. Budget Implementation

The Executive Director shall implement, monitor and report quarterly on budget implementation. (Added 12.8.2017)

It is required that a Budget Adjustment Request shall be recorded in Executive Committee meeting minutes. (Added 12.8.2017)(Amended 11.09.2018)

## 4. Budget Transfers

The Executive Committee may amend the Budget if deemed necessary to meet unforeseen contingencies. (Amended 11.09.2018)

Budget transfers shall be made with the approval of the Executive Director. (Amended 11.09.2018)

## 5. Funding Proposals, Grants, and Special Projects

Monies for all proposals, grants and special projects shall be accounted for by fund.

## 6. Revenues from Non-tax Sources

The Executive Committee shall determine annual contributions from participating members. An administrative fee as determined by the Executive Committee will be assessed for all services provided. (Amended 11.09.2018)

The Executive Director shall pursue potential sources of funds, including grants. (Amended 11.09.2018)

ACES may accept any contribution, gift, bequest, or device for any purpose of ACES upon approval of the Executive Director. (Amended 11.09.2018)

## 7. Banking Services

### Authorized Signatures

All checks, drafts, electronic payments, or orders for the payment of money, notes, or other evidences of indebtedness issued in the name of ACES shall be signed by two individuals for amounts over \$20,000 for reimbursement of bid items and over \$1000 for all other items, and in such a manner as shall from time to time be determined by Resolution of the Executive



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Committee. (Amended 11.09.2018)

Authorized signatures may be generated electronically through the financial management system. (Added 12.07.2020)

The Resolution of the Executive Committee shall identify the signers and shall include at least two staff and the Board President, Vice President and Treasurer. (Amended 11.09.2018)

No payment shall be authorized by the recipient. (Added 11.09.2018)

## Depository Bank

The Executive Committee shall select a depository bank, according to the regulations provided for members in selecting depository banks. All funds of ACES shall be deposited within one business day of receipt to the credit of ACES in such banks, trust companies, or other depositories as the Executive Committee or its agent may select. (Amended 11.09.2018)

## 8. Credit Card and Wire Transfer Policy

### Credit Card Policy

#### Authorized Users and Limits

- Company credit cards may be issued only to employees who require them for business purposes.
- Credit card issuance and credit limits must be approved by the Executive Director.
- Each cardholder is personally responsible for safeguarding their assigned card.

#### Pre-Approval of Charges

- Purchases over **\$250.00** require pre-approval by the employee's supervisor.
- Expenditures must align with departmental budgets or authorized project funding.

#### Receipt and Documentation Standards

- Itemized receipts must be obtained for all purchases.
- Receipts must be submitted within 10 days of the transaction.
- Monthly reconciliations will be performed by the Business Office.

#### Prohibited Uses

- Personal purchases, even if reimbursed later.
- Cash advances.
- Alcohol, unless specifically authorized for client or business-related purposes.
- Any expenditure unrelated to company business.

#### Monitoring and Enforcement

- The Business Office will review card statements monthly to verify compliance.
- Failure to comply with this policy may result in revocation of card privileges and disciplinary action.

### Wire Transfer (ACH) Policy

#### Dual Authorization

- All wire transfers must be approved by two authorized individuals (e.g., Executive Director and Finance Director). Approval is documented through the weekly review and sign-off of the ACH report.

#### Callback Verification



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- For new vendors or changes to existing vendor banking information, the Business Office must perform a callback to a verified contact independent of the request.

## **Vendor Bank-Change Controls**

- Any changes to vendor banking information must be reviewed and approved by the Business Office.
- Verification records must be retained with supporting documentation.

## **Recordkeeping and Oversight**

- All wire transfer requests and approvals must be documented and securely stored.
- A weekly review of wire transfers will be conducted by the Executive Director and Finance Director.

## **Compliance**

Employees who violate this policy may be subject to disciplinary action up to and including termination. Fraudulent use of company funds may result in civil or criminal prosecution.

## **9. Bonded Employees and Officers**

All staff and officers that are signatories, and that handle checks as a part of their written job description shall be bonded.

## **10. Fiscal Accounting and Reporting**

The Executive Director shall establish a centralized and standard accounting system for ACES, keyed to and correlated with revenue and expenditure classifications in the budget. (Amended 11.09.2018)

### **General Operational Fund**

The ACES General Operational Fund will be a primary fund of ACES, designed to provide the basis of the day to day operations of ACES. Funding shall come from any prescribed membership assessments, sale of products and services and contributions.

### **Permanent Fund**

The ACES Permanent Fund will be a fund of ACES, designed to provide a long-term financial base. Funds from the Permanent Fund can only be dispersed upon written agreement of the Executive Committee and the Executive Director. (Added 10.29.2016) (Amended 12.8.2017) (Amended 11.09.2018) The Permanent Fund shall be increased annually upon recommendation of the Executive Director and approval of the Executive Committee. (Added 10.29.2016)

## **11. Financial Reports and Statements**

The Executive Director shall present a statement of financial condition of ACES at each regular Executive Committee meeting, or at any other time at the discretion of the President or upon the request of the Executive Committee. (Amended 11.09.2018)

## **12. Inventories**

The Executive Director shall maintain a continuing inventory of all property, always have a report available, and file a summary annually with members.

Annual summaries of losses or damages to equipment shall be reported to the Executive Committee by the Executive Director. (Amended 11.09.2018)



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Assets with a life of three (3) or more years and a value of Two Thousand Five Hundred Dollars (\$2,500) or more shall be inventoried. (Amended 12.8.2017)

Capital assets valued at equal or greater than Five Thousand Dollars (\$5,000) shall be capitalized and depreciated

## **13. Insurance**

Insurance shall be carried on ACES property to protect the investment and interest of the Executive Committee. (Amended 11.09.2018)

## **14. Audits/Financial Monitoring**

An annual audit of the fiscal accounts of ACES shall be made by an independent certified public accountant approved by both the Executive Committee and the Office of the State Auditor and filed with appropriate agencies as required. (Amended 11.09.2018)

The Executive Committee shall monitor that sufficient funds are made available for effective operation of the programs of ACES. (Amended 11.09.2018)

## **15. Purchasing**

The Executive Director shall ensure that maximum value be obtained for each dollar expended, and that purchasing comply with all provisions of State Code.

The Executive Director shall establish guidelines pertaining to: requisition and selection of goods and services; relations with vendors; specifications; Bids and price quotations; award of open-marked orders or contracts.

## **16. Petty Cash**

Petty cash shall not exceed \$200. Petty cash reimbursement shall be recorded by account.

## **17. Payroll**

Payday shall be determined by the Executive Director and approved by the Executive Committee. (Amended 11.09.2018)

## **18. Member Payments**

Payments shall be made by members to ACES within 15 days of receipt of invoice for services and personal tangible property that is delivered and acceptable.

Payments not received in 30 days shall be delinquent. The Executive Director shall implement a process for collection of delinquent funds. (Amended 12.8.2017) (Amended 11.09.2018)

A delinquent fee may be assessed. (Added 12.8.2017)

## **19. Member's Accrued Value**

Each member shall accrue value in ACES in proportion to the member's use. The total of the accrued value



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shall be the increase in the retained earnings of the agency during that period.

For accounting purposes, members shall accrue earnings from July 1st of the year of their membership. No accrued value shall be paid to any member unless ACES is dissolved and totally liquidated.

## 20. Expense Authorization/Reimbursement

Travel and per diem rates shall follow state-authorized rates according to NMAC 2.42.2, as budget allows. (Amended 11.09.2018) (Amended 12.07.2020)

Staff may be reimbursed for expenses incurred only during authorized out-of-town trips at the ACES per diem rate.

Reimbursement may be made for the actual expense of commercial carriers at less than first class rates unless reservations can be achieved only in first class accommodations.

Other necessary expenses incurred by ACES staff in connection with official ACES business, and approved by the Executive Director, are recoverable through reimbursement.

Such expense claims must be accompanied by a signed statement.

Staff whose travel reimbursement is regulated by the state or federal government are exempted from this policy, and reimbursement shall be made according to the directions of the agency concerned.

The Executive Committee shall approve expense reimbursements claimed by the Executive Director. (Amended 11.09.2018)

## GOVERNMENTAL CONDUCT AND ETHICS POLICIES (Added 07.30.2025)

Adopted Pursuant to the New Mexico Governmental Conduct Act (NMSA 1978, §§ 10-16-1 to 10-16-18)

### 1. Purpose and Scope

The purpose of this policy is to affirm the commitment of ACES and its governing bodies to ethical public service and to ensure compliance with the **New Mexico Governmental Conduct Act (NMSA 1978, Sections 10-16-1 through 10-16-18)**. This section outlines the standards of conduct expected of all JPA Membership Board members, Executive Committee members, staff, and agents acting on behalf of the organization.

### 2. Review of Codes of Conduct

The agency's Code of Conduct shall be reviewed no less than once every four years, as required by law. Documentation of the review process shall be maintained and made available upon request.



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## 3. Ethical Principles of Public Service

All public servants must uphold the highest ethical standards. These principles include:

- Commitment to serving the public interest above personal interest.
- Avoidance of conflicts of interest.
- Transparent and fair decision-making processes.
- Respect for confidentiality and the public trust.

These principles apply to all aspects of official duties.

## 4. Conflicts of Interest

Employees and officers must avoid any actions that create, or appear to create, a conflict between their personal interests and their public duties.

- The agency maintains a Conflict of Interest Policy consistent with the GCA.
- Any potential conflicts must be disclosed immediately to a supervisor or the Executive Director.
- Employees shall not participate in awarding or administering a contract where a personal or financial interest exists.

## 5. Prohibited Transfers of Value

No employee or officer shall solicit or accept anything of value, including money, gifts, or promises, in exchange for taking or omitting an official action. This includes any benefit that appears to be conditioned upon a decision or act of the agency.

## 6. Political Activities

- The agency prohibits political campaigning or partisan political activity during work hours or using agency resources.

## 7. Personal Financial Gain

Public servants may not take any official act primarily to directly benefit their own financial interest.

- Public officers and employees must disqualify themselves from participating in any official act that directly affects their financial interest, unless the financial benefit is proportionately less than that to the general public.
- During the term of office or period of employment, a public officer or employee shall not acquire a new financial interest if they know or reasonably should know it will be directly affected by their official actions.

## 8. Gifts and Honoraria

Employees and officers may not accept anything of value greater than \$100 for services or speeches related to their public duties, unless solely to reimburse actual expenses. Any exceptions must be pre-approved in writing by the Executive Director.





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## 9. Outside Employment

- All outside employment must be disclosed and approved in advance.
- Outside employment shall not conflict with agency duties or hours.
- No employee may use their position to promote or benefit an outside employer.

## 10. Confidential Information

Confidential or proprietary information obtained through public service must not be disclosed or used for personal gain.

## 11. Contractual Relationships

The agency follows all procurement rules. Specifically:

- Individuals involved in preparing specifications for contracts are prohibited from bidding on those contracts.
- Any contractual relationship involving a current or former employee is subject to cooling-off periods and restrictions under state law.

## 12. Code of Conduct

- A written Code of Conduct consistent with the GCA is distributed to all employees and officers.
- Acknowledgment of receipt and review of the Code is required through signed forms.
- The agency's code is equal to or stricter than the standards set forth in the GCA.

## 13. Bidding Restrictions

Employees or officers who assist in preparing bid specifications or requests for proposals are prohibited from subsequently bidding on those contracts, directly or indirectly.

## 14. Outside Business Transactions

All employees and officers are expected to disclose any outside business transactions that could affect their impartiality. The agency prohibits self-dealing and unauthorized use of agency resources.

## 15. Financial Services Contributions

Employees and officers may not solicit or accept campaign contributions or personal benefits from any business or entity that contracts with the agency to provide financial services.

## 16. Enforcement and Reporting

Violations of this policy may result in disciplinary action, including termination, and may be reported to appropriate legal authorities. Employees are encouraged to report suspected violations without fear of retaliation.



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## PROCUREMENT POLICIES

### 1. General Provisions

ACES shall establish and maintain a system for identifying and providing cooperative purchasing services in compliance with state procurement statutes, regulations, and code. Services provided under this system may include, but are not limited to, ancillary services, special education services, placement services, food procurement, needs assessments, supplemental employee benefits, construction services, professional services, training services and general consultancy for member organizations. Except as otherwise provided in the Procurement Code, Sections 13-1-28 through 13-1-199 N.M.S.A. 1978, the Code applies to every expenditure by ACES for the procurement of items of tangible personal property, services, and construction.

When procurement involves the expenditure of federal funds, the procurement shall be conducted in accordance with mandatory applicable federal law and regulations. When mandatory applicable federal law or regulations are inconsistent with the provisions of the Procurement Code, compliance with federal law or regulations shall be in compliance with the Procurement Code. (Amended 12.01.2021)