



All our youth and adults are positively engaged in our society.

Juvenile Justice Advisory Board

Board Policies and Administrative Regulations

Approved September 30, 2008

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History of the Juvenile Justice Advisory Board

The board was established by resolutions of the Los Alamos County Council and Los Alamos School Board in May 2004. The board meets on the third Wednesday of each month at 6:15 p.m. in the School Board Room at 651 Trinity. The board provides direction and oversight to the project coordinator, oversight of programs. The board has a strong collaborative effort among various sectors in the community including, business, senior population, county government, schools, medical, and youth. The board is honored to have three youth members serve. A part-time coordinator is responsible for the implementation and maintenance of the programs.

In May 2007, the County determined that a more formal structure would enhance the collective goal of providing quality and cost-effective youth programs. The County issued a RFP for juvenile services and was awarded a contract for \$139,225. (See FY08 programs/services funded under RFP). In the spring 2007, JJAB filed as a New Mexico non-profit corporation and in July 2007 received 501(c)3 status from the IRS. JJAB is now in a better position to partner with community organizations to solicit funding for enhanced educational services and to serve new areas of need that are identified in the future.

JJAB receives funding from Los Alamos County, NM Children, Youth and Families Department, Los Alamos Public School and private donors.

Services identified as part of our community continuum are provided by a number of community agencies working under contract to JJAB.

Mission, Vision and Purpose

Our Mission: *JJAB strives to help youth and families feel and be connected, valued, and recognized through community, families and individual activities.*

Our Vision: *All our youth and adults are positively engaged in our society.*

Our Purpose:

- Public awareness of youth issues
- Development of strategies to assure a rapid response to youth in crisis
- Data collection and analysis to determine needs and a risk profile
- Resource assessment and identification of the service gaps in the community
- Prioritization of services
- Education for the community on the Graduated Sanctions Model
- Coordination of agency/department policies to enhance the service continuum
- Promotion of the use of science based service delivery models
- Engagement of the community in solutions and to galvanize community resources for prevention and immediate intervention, thereby improving the lives of our youth, their chances for success, and building a healthier community

Board Member Principles of Commitment

Serving on the Board of Directors of the Juvenile Justice Advisory Board is an important and rewarding civic opportunity that benefits the entire community of Los Alamos. By agreeing to Board service, each member commits to the following:

1. To commit to the Mission, Vision and Purposes of the Los Alamos Juvenile Justice Advisory Board.
2. To read and follow the Juvenile Justice Advisory Board's Conflict of Interest Policy.
3. To allocate sufficient time to this responsibility to ensure regular and consistent attendance at board and committee meetings, and to participate in Juvenile Justice Advisory Board activities and projects to the fullest extent.
4. To read the Board's Bylaws and to adhere to the rules of governance contained in those bylaws.
5. To treat other Board members, Juvenile Justice Advisory Board staff and Juvenile Justice Advisory Board grantees with respect and to avoid any behavior that could be viewed as unprofessional, improper or discriminatory.
6. To hold all non-public information, such as fund-raising strategies, donor and investment information, grantee applicant data, or Juvenile Justice Advisory Board contract employee information, in strict confidence and to refrain from using such confidential information for any purpose other than to advance the interests of the Juvenile Justice Advisory Board.
7. To refrain from any conduct that could undermine the Juvenile Justice Advisory Board's standing in the community.

I have read and agree to the principles of commitment described in this statement.

Signature

Date

Conflicts of Interest Policy

1.0 Conflict of Interest: The Juvenile Justice Advisory Board's affirmative policy shall be to require that all actual or potential conflicts be discussed promptly and disclosed fully to the Board of Directors and all other necessary parties. Any Board member having a conflict on any matter shall neither participate in the deliberation nor vote on any such matter. The Board of Directors may from time to time, establish such rules and regulations in furtherance of this policy, as deemed appropriate.

2.0 Definitions

Interested person: Any board member or officer who has a direct or indirect financial interest or affiliation is an interested person.

Affiliation: Affiliation means a close relationship, either business or personal, with a vendor, service provider, grantee or staff member of the Juvenile Justice Advisory Board. An affiliation also includes the following family relationships: spouse or equivalent, parents or children.

Financial Interest: A person has a financial interest if the person has directly or indirectly, through business, investment or family:

- a. an ownership interest or investment interest in any entity with which the Juvenile Justice Advisory Board has or is considering having a transaction or arrangement; or
- b. a compensation arrangement with the Juvenile Justice Advisory Board or with any entity or individual with which the Juvenile Justice Advisory Board has a transaction or arrangement.

Compensation: Compensation includes direct and indirect remuneration as well as gifts or favors that are of greater than nominal value. It does not include reimbursement for expenses incurred when performing Juvenile Justice Advisory Board business.

3.0 Review of Potential Conflicts of Interests

Board members and officers are required to disclose to the Board of Directors the existence of an affiliation or financial interest relating to any Juvenile Justice Advisory Board transaction or arrangement.

After disclosure of the affiliation or financial interest, the Board shall consider all material facts and discussions with the interested person and will make a determination as to whether a conflict of interest exists. Deliberations regarding the potential conflict shall be done by the Board outside the presence of the interested person.

If the Board determines that a conflict of interest exists with respect to the interested person and a particular transaction or arrangement, the interested person shall not participate in any Board discussions or vote on the matter at issue.

In lieu of a Board determination on an interested person's potential conflict of interest, an interested person may absent himself from Board discussions and not vote on any transaction or arrangement the interested person believes may create a conflict of interest.

The Board meetings minutes shall record the Board determination on the interested person's conflict of interest or the interested person's decision to excuse himself/herself from participating on the Board actions regarding the transaction or arrangement. The minutes shall also record the fact that the interested person abstained from voting.

4.0 Board Statement

Each board member and officer shall sign a statement that at a minimum affirms that the individual has received, read and agrees to comply with the conflict of interest policy, the bylaws and the adopted policies.

Board Operations Policies

The Board Operations Policies of the Juvenile Justice Advisory Board are formally adopted by the Board of Directors for the purpose of providing further guidance to the Board on actions and limitations related to the Board's operating procedures.

1.0 Legal Compliance

The Board of Directors of the Juvenile Justice Advisory Board (JJAB) has the legal responsibility to ensure compliance with all federal and state regulations related to employment practices including but not limited to the Fair Labor Standards Act, Occupation Health and Safety Act, Family Leave Act, Equal Employment Opportunities Act, and Americans with Disabilities Act.

2.0 Sexual Harassment

The Board will not tolerate sexual harassment of or by any Board or staff member.

3.0 Role of the Board

The business and affairs of the Juvenile Justice Advisory Board shall be managed by its Board of Directors (Board). The Board members shall act only as a Board and individual board members shall have no power to transact business individually except as authorized by the Board.

4.0 Policy Development

The Board will develop and approve operational policies for the Juvenile Justice Advisory Board related to general operations, including, at a minimum: personnel, legal, financial, records, and Board operations.

5.0 Policy Review

The Board shall review policies on a regular basis. Policy changes that affect the by-laws require a formal change of by-laws prior to the adoption of the policy.

6.0 Training and Orientation

All new Board members will receive orientation on the by-laws, policies and procedures, role of the Board and other information designed to ensure effective functioning of new Board members.

7.0 Composition of the Board

The Board of Directors shall consist of duly* elected/appointed representatives of the named agencies:

Agency	Elected/Appointed
1) District Court	Appointed by Agency
2) District Attorney's Office	Appointed by Agency
3) Los Alamos County Council	Elected/Appointed by Council
4) Children, Youth and Families	Appointed by Agency
5) Legislative House Representative serving Los Alamos	Elected

6) Municipal Court Judge	Elected
7) Magistrate Court Judge	Elected
8) Los Alamos School Board	Appointed by LAPS Board Chair
9) Los Alamos High School	Appointed by LAPS
10) LAPS Prevention Specialist	Appointed by LAPS
11) Los Alamos County Police Dept.	Chief of Police or Appointed by LAPD
12) Los Alamos County Recreation Dept.	Appointed by head of Rec. Dept.
13) LA Community Health Council	Appointed by Agency
14) Los Alamos National Laboratory	Appointed by LANL Public Affairs
15) Chamber of Commerce	Appointed by Agency
16) UNM-LA	Appointed by Agency
17) Los Alamos Medical Center	Appointed by Agency
18) Parent	Appointed by JJAB
19) Parent	Appointed by District Parent Council
20) Youth	Appointed by JJAB
21) Youth	Appointed by JJAB
22) Youth	Appointed by JJAB
23) Senior	Appointed by Senior Center
24) Faith Community	Appointed by Ministerial Alliance
25) Media	Appointed by JJAB
26) Teen Court Administrator	Appointed by Agency
27) LAPS Athletic Activities Director	Appointed by LAPS
28) Adolescent Healthcare Provider	Appointed by JJAB
29) LA Middle School Representative	Appointed by LAPS

An alternate, selected by the Board member or appropriate agency, may represent the agency on a temporary basis.

A roster of Board members, contact information, committee membership and expiration of their term of service shall be kept current at all times.

8.0 Conflict of Interest

Refer to page 8.

9.0 Board Created Sub-Committees

Sub-committees with open membership may be established and given a charter by the Board and each shall have a standing Chair. The Chair of the sub-committee may be a member of the Board or be a community member appointed by the JJAB Chair. A JJAB Board member will be on the sub-committee to act as liaison to the JJAB.

10.0 Officers

Officers must be voting members of the Board and shall be elected by a majority vote of the members. Voting member seats are determined in the Board Membership Roster, as defined in

Board Operations Policy 7.0. It is the responsibility of each agency or community group included in the roster to ensure an active Board Member is appointed to serve on the Board.

11.0 Meetings

There shall be an annual meeting of the Board in March of each year. Such annual meetings shall be general meetings and open for the election of officers and transaction of any business. Annual meetings shall be open to the public.

Regular meetings shall be held at least once a month. The JJAB Chair may call special meetings.

A quorum is required to conduct business at any Board meeting. A quorum is defined as 40% of filled positions at the time of the meeting.

Notice of every meeting of the Board shall be given to each Board member in person, by fax, telephone e-mail, or by mail.

The Board may meet in executive session for personnel matters. No minutes will be kept of executive sessions of the Board. Actions resulting from an executive session must be taken at a regular Board meeting.

Special meetings of the Board may be called at any time by the Chair or upon the request of no less than twenty percent (20%) of the Board members.

At all meetings of the Board the presence in person or by telephone of a majority of the Board members shall be necessary to constitute a quorum. The act of a majority of the Board members present at a meeting at which a quorum is present shall be the act of the Board. Directors may not be represented or vote by proxy. Board members may attend meetings and vote by telephone in unusual circumstances.

Each voting position shall have one vote.

Any action which is required or permitted to be taken at a meeting of the Board members may be taken without a meeting if consent in writing, setting forth the action so taken, is signed by 40% of the Board members. The consent shall have the same effect as a unanimous vote. Such action shall be effective as of the date specified in the consent.

12.0 Recruitment, Hiring and Termination of Coordinator

The Board will solely recruit and hire the Coordinator, a contracted person. The Coordinator will serve as the authorized representative of the Board. The Board will solely make the decision to offer or extend the contract of the Coordinator.

13.0 Coordinator Performance Appraisal

As a contract employee, the Coordinator is not formally evaluated. However, annual input from the Board members shall be used by the Board in determining the re-issue of the Coordinator's contract and contract requirements.

14.0 Prohibited Payments

No part of the assets of the Juvenile Justice Advisory Board shall inure to the benefit of, or be distributable to, its board members, officers, contractors, or other private persons, except that the Juvenile Justice Advisory Board shall be authorized and empowered to pay reasonable compensation for services rendered.

15.0 Board Records

The sole official record of the Board of Directors shall be the official, approved and signed minutes of the full Board meetings. The Board Coordinator or Chair's designee shall keep all official documents.

16.0 Rules of Procedure

Meetings of the Board and its Sub-committees shall be conducted in accordance with Robert's Rules of Order Newly Revised, Tenth (or subsequent) Edition, as modified by any special rules of procedure as may be adopted from time to time by the Board or the sub-committee, except that where Robert's Rules or any adopted rules are in conflict with any of the provisions of these By-laws or the Articles of Incorporation the By-laws or Articles of Incorporation shall prevail.

17.0 Officers

Officers. The officers of the Juvenile Justice Advisory Board shall consist of a Chair and Vice-Chair. No two (2) or more offices may be held by the same person.

Term of Office. The term of office of the Chair shall be two years, renewable at the March annual meeting. Other officer terms shall be one year. Terms of Board members appointed by JJAB shall be two years; Board members appointed by agencies or community groups are renewed annually.

Election of Officers. All offices up for election shall be elected by the Board of Directors at the time of each annual meeting of the Board.

Removal of Officers. Any officer may be removed by a majority vote of the Board of Directors, with cause and 48 hour notice, at any meeting of the Board.

Vacancies. A vacancy caused by the death, resignation or removal of an officer may be filled by the Board, even though the remaining members of the Board constitute less than a quorum. Notice of such election need not be given if the vacancy is filled at the meeting at which the removal occurred.

The Chair. The Chair shall preside at all meetings of the Board, shall be the chief executive officer of the Juvenile Justice Advisory Board, shall have general supervision over the affairs and property of the Juvenile Justice Advisory Board and over its officers, and shall generally do and perform all acts incident to the office of Chair and have such additional powers and duties as may from time to time be assigned to him/her by the Board. When authorized by the Board, the Chair may sign contracts or other instruments authorized by the Board, except in cases where the signing and execution thereof shall be expressly delegated by the Board or by these Bylaws to some other officer or agent of the Juvenile Justice Advisory Board.

The Vice-Chair. At the request of the Chair or the absence or unavailability of the Chair, the Vice-Chair shall perform all the duties of the Chair and, when so acting, shall have all the powers and be subject to all the restrictions upon the Chair. When authorized by the Board, the Vice-Chair may also sign and execute, in the name of the Juvenile Justice Advisory Board, contracts, and other instruments authorized by the Board, except in cases where the signing and execution thereof shall be expressly delegated by the Board or by these Bylaws to some other officer or agent of the Juvenile Justice Advisory Board. The Vice-Chair shall perform such other duties as from time to time may be assigned to him/her by the Board or by the Chair.

18.0 Limitations to the Powers of the Board

No substantial part of the activities of the Juvenile Justice Advisory Board shall be the carrying on of political action, or otherwise attempting to influence legislation, and the Juvenile Justice Advisory Board shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. The Juvenile Justice Advisory Board shall not attempt to influence the policies of any member agencies or individuals, except insofar as such policies affect the Juvenile Justice Advisory Board itself. Notwithstanding any other provision of these Bylaws, the Juvenile Justice Advisory Board shall not carry on any other activities not permitted to be carried on by a tax-exempt entity as defined under Section 501 (c) (3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law). However, this paragraph is in no way meant to limit any board member, officer, employee, or private person associated with the Juvenile Justice Advisory Board from exercising his or her constitutional rights and privileges as an individual citizen of the United States, New Mexico, and Los Alamos. (Article IV, Section 5.)

19.0 Compensation

The board members shall not receive compensation for their services as such, but the Board may authorize reimbursement for expenses incurred by Board members in connection with the performance of their duties. Nothing contained in this section shall be construed to preclude any Board member from serving the Juvenile Justice Advisory Board in any other capacity or receiving compensation for any such service.

20.0 Annual Assessment/Report

The Board shall conduct a periodic, systematic assessment of the Juvenile Justice Advisory Board's effectiveness. Results of this assessment shall be part of an annual report presented at the Annual (March) meeting.

21.0 Dissolution of the Juvenile Justice Advisory Board

Upon the dissolution of the Juvenile Justice Advisory Board, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the Juvenile Justice Advisory Board, dispose of all of the assets of the Juvenile Justice Advisory Board exclusively for the purposes of the Juvenile Justice Advisory Board in such manner, or to such organization or organizations organized and operated exclusively for charitable, religious or educational purposes as shall at the time qualify as an exempt organization or organizations under Section 501 (c) (3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future

United States Internal Revenue Law), as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by a court of proper jurisdiction in the county in which the principal office of the Juvenile Justice Advisory Board is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes, as provided by New Mexico law.

22.0 Board of Director Member Liability

Indemnification and Representation. The Juvenile Justice Advisory Board shall indemnify and provide for the defense of any person who was or is a party, or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the Juvenile Justice Advisory Board) as a result of his or her actions or omissions within the scope of his or her official capacity for the Juvenile Justice Advisory Board as a Board member, officer, employee, or agent of the Juvenile Justice Advisory Board, to the full extent permitted under New Mexico state law, as in effect from time to time.

The Juvenile Justice Advisory Board shall purchase and maintain insurance on behalf of any person who is or was a Board member, officer, employee or agent of the Juvenile Justice Advisory Board, or who is or was serving at the request of the Juvenile Justice Advisory Board as a board member, contractor, officer, or employee, against any liability asserted against such person and incurred by such person in any such capacity, or arising out of his or her status as such, whether or not the Juvenile Justice Advisory Board would have the power to indemnify such person against such liability under the provisions of this Article

Records Policies

1.0 Minutes:

Signed official minutes will be kept for all Board meetings.

2.0 Maintenance of Juvenile Justice Advisory Board Records

The official records of the Board, including minutes, policies, The Articles of Incorporation, By Laws, personnel records, and Tax Exemption Records of IRS communications will be kept in the principal office of the Juvenile Justice Advisory Board.

All confidential personnel file on all contractors and employees will be kept in the principal offices of the Juvenile Justice Advisory Board.

3.0 Annual Form Required by the State of New Mexico

Annual Corporate Report for Juvenile Justice Advisory Board will be filed with New Mexico Attorney General.

Annual Update of the Juvenile Justice Advisory Board will be made to the Los Alamos Board of Education and the Los Alamos County Council.

Before May 15th, yearly, Annual Report will be filed with the New Mexico Public Regulation Commission.

Form 990 or 990 (E2) EF will be filed by 15th day of the 5th month (November) or within the prescribed timelines after the end of Juvenile Justice Advisory Board accounting period

4.0 Audit/Financial Records

A copy of annual audit or financial report including a listing all donations, gifts, in-kind, stocks, etc. will be part of the annual records kept in the principal office of the Juvenile Justice Advisory Board.

The annual audit/financial report will be available to service recipients, volunteers, contributors, funders and other interested parties. All books and records of accounts will be available at the principal office of the Juvenile Justice Advisory Board.

5.0 Donor Records

The Juvenile Justice Advisory Board will acknowledge, in writing, all gifts. Acknowledgement will include:

- a. The amount of the money received and a description (but not value) of any property donated; and
- b. Whether goods or services were given in return for the contribution, and
- c. The amount of the donation that may be deductible (the difference between the total amount contributed and the value of goods or services we provided in return) if some services were provided in exchange for the donation.

6.0 Board member Information

Record of the Juvenile Justice Advisory Board of Directors membership, giving their names, addresses (both e-mail and postal services) will be available at the principal offices of the Juvenile Justice Advisory Board.

7.0 Policies and Procedures

Board Operations Policies will be on file at principal offices of the Juvenile Justice Advisory Board. These policies include rules of procedure, compliance with the Federal and State Regulations related to employment, in order to ensure compliance with Federal Labor Standards Act, Occupational Health and Safety Act, Family Leave Act, Equal Employment Opportunities Act and Americans with Disabilities Act, the personnel handbook, conflict of interest rules, and conduct of meetings procedures.

8.0 Board member and Owners Liability Insurance

The Juvenile Justice Advisory Board will continuously maintain D&O Insurance in the amount of \$1,000,000.

9.0 Committee Charter/Work Plan

A record of each appointed Sub-committee of the Board of Directors will be part of the official record...

Personnel Policies

The Personnel Policies of the Juvenile Justice Advisory Board are formally adopted by the Board of Board members for the purpose of providing further guidance to the Board and staff of actions and limitations related to the employment of staff by the Juvenile Justice Advisory Board.

1.0 Legal Compliance

The Board of Directors of the Juvenile Justice Advisory Board (JJAB) has the legal responsibility to ensure compliance with all federal and state regulations related to employment practices including but not limited to the Fair Labor Standards Act, Occupation Health and Safety Act, Family Leave Act, Equal Employment Opportunities Act, and Americans with Disabilities Act.

2.0 Sexual Harassment

The Board will not tolerate sexual harassment of or by any Board or staff member.

3.0 Personnel Handbook

Each employee will receive a personnel handbook at the time of hiring. The handbook will provide details of employer and employee rights and responsibilities. Each employee will sign for receipt of the personnel handbook and this receipt will be file in the employee's official personnel file.

4.0 Training and Orientation

All staff will be trained by the Coordinator on the job requirements and expectations. Additional training, as related to the employee's job responsibilities, will be available within budget constraints.

5.0 Job Descriptions

Before hiring any position for Juvenile Justice Advisory Board staff, a job description will be written and approved by the Board. Job descriptions and be signed at the time of hiring. At a minimum, each job description shall include qualifications, listed duties, and reporting relationships.

6.0 Recruitment, Hiring and Termination of Employees

The Board will solely hire the Coordinator. The Coordinator, in consultation with the Board, will advertise for, interview, and hire other employees.

The Board will solely make the decision of re-hire or termination of the Coordinator. The Coordinator, in consultation with the Board, will make re-hire and termination decisions for all other employees.

All JJAB employees are at will employees.

7.0 Employee Performance Appraisals

The Coordinator is a contracted employee.

Employees will be evaluated based on a self-evaluation, and an evaluation based on the written job description by the Coordinator after a 90-day probationary period and then every February thereafter.

8.0 Part Time/Full Time

Employees who are hired to work 40 hours a week are considered full time employees. Staff hired to work less than 40 hours a week are part time employees.

9.0 Salary and Benefits

A hiring range for employee salaries will be set by the Board in consultation with the Coordinator. The range will be based on comparable area salaries and will be reviewed periodically by the Board.

A compensation package including salary, benefits, holidays, etc. will be negotiated with the Board at the time the Coordinator is hired. Other staff, hired by the Coordinator, will receive a compensation package within the guideline given to the Coordinator by the Board.

Staff serving jury duty will be paid the difference between the jury pay and their regular rate of pay for the hours paid for jury duty.

Non-exempt staff (hourly staff/non-administrative) will be paid for overtime at the rate of time and a half for work that has received prior authorization from the Coordinator.

Flexible schedules for staff are to be used whenever possible instead of overtime within the same pay period.

10.0 Employment Records

One confidential personnel file shall be kept for each employee. All documents related to hiring, evaluations, commendations, reprimands, complaints, rehire and termination shall be included. These personnel records shall be kept for the time period required by law.

Employees have the right to view their personnel file with their direct supervisor. Nothing may be removed from the file unless requested in writing by the employee, approved by the Coordinator or the Board and a signed statement by the supervisor or Board be placed in the file noting what was removed and why.

11.0 Employee Complaints and Grievances

Employees who feel their employment rights as defined in the Board's Personnel Policies have been violated may make a complaint to their direct supervisor. In the case of the Coordinator, the direct supervisor is the President of the Board. The complaint shall be in writing and state, at a minimum, which policy was violated, how it was violated, when, by whom, and what remedy the employee is seeking. This initial complaint must be delivered within 30 days of the alleged violation.

The direct supervisor shall respond in writing to the complaint. If an agreement is not reached, the employee may submit the complaint to the Board who will make a final decision.

Evaluation content may not be grieved. For complaints about evaluation contents, the employee may submit a letter of explanation that will be attached to the evaluation in the official personnel file.

Financial Policies

The Financial Policies of the Juvenile Justice Advisory Board (Juvenile Justice Advisory Board) are formally adopted by the Board of Directors for the purpose of providing further guidance to the Board and staff of actions and limitations related to the protection and preservation of financial resources under the auspices of the Juvenile Justice Advisory Board. Furthermore, these financial policies are to promote transparency, credibility and integrity of the Juvenile Justice Advisory Board and ensure that the donations received are used for the purposes intended by the various donors.

These Financial Policies contemplate a contract staff position employed by the Juvenile Justice Advisory Board to handle certain policy development activities as well as day-to-day responsibilities. For purposes of these policies that staff position is titled “Coordinator” and in case that position is unfilled, the duties outlined and assigned to the Coordinator shall be appointed by the Board Chair or designee.

1.0 Annual Review

The Board of Directors of the Juvenile Justice Advisory Board has the legal and ethical responsibility of ensuring the exclusive and effective use of all assets of the Juvenile Justice Advisory Board. As a means of fulfilling this responsibility, the Board, or a subcommittee of the Board, along with the Coordinator shall formally review the Financial Policies at least annually and recommend additions or modifications as appropriate. If the review is conducted by a subcommittee of the Board, then that subcommittee shall forward a report including any recommendations to the full Board for acceptance or action.

2.0 Fiscal Year

The fiscal year of the Juvenile Justice Advisory Board shall be July 1 through June 30 as stipulated in the Bylaws.

3.0 Accounting System

The Board shall account for all financial resources using an accounting system whereby financial reports and statements can be prepared and transactions can be properly monitored by the Coordinator and as may be requested by the Board. The accounting system must be compliant with generally accepted accounting principles and any regulations promulgated by any oversight agency.

The accounting system shall provide adequate internal controls to ensure proper compliance with generally accepted accounting principles, rules and regulations, and these policies.

4.0 Annual Audit/Review

An annual financial review or audit shall be conducted. The firm or individual performing the financial review or audit shall provide a report including an opinion on the accuracy of the financial statements according to professional standards. A separate report of findings related to the audit work conducted and compliance with the internal control system and other appropriate policies of the Board shall also be provided. The financial statements and auditor’s opinion must

be accepted by the Board during a regular meeting and within 120 days following the end of the fiscal year.

4.1 Audit Committee (if a formal audit is conducted)

At the end of each fiscal year and prior to the commencement of a financial review or audit, the Chair of the Board shall appoint members of the Board to an Audit Committee. The Committee shall be composed of at least three and no more than five members of the Board of Directors. The Coordinator of the Juvenile Justice Advisory Board shall also be a member of the Audit Committee but shall be non-voting.

The Audit Committee shall meet with the independent auditor at the commencement of the audit or financial review to outline the audit schedule and provide additional direction to the auditor on areas for particular review and attention. During the course of the audit work, the Audit Committee may meet with the auditor to discuss substantial irregularities. At the conclusion of the audit work, the Audit Committee shall meet in an exit conference to review audit findings.

5.0 Budget

The Coordinator shall prepare a Proposed Annual Budget for Board consideration and approval no later than 60 days prior to the start of the next fiscal year. The Proposed Annual Budget must provide sufficient detail to provide a financial plan of expected revenues and expenditures along with any changes to the retained earnings or fund balances of the Juvenile Justice Advisory Board.

After consideration of the Proposed Budget, the Board shall formally adopt the Annual Budget prior to the commencement of the fiscal year. In the event that the Board fails to adopt a Budget, the Proposed Annual Budget submitted by the Coordinator shall become the Budget for the Juvenile Justice Advisory Board until amended by formal action of the Board.

It is understood that a budget is a working document and modifications to the budget will occur throughout the fiscal year with appropriate Board approval.

5.1 Budget Reports

The Coordinator shall provide to the Board on a monthly basis a report showing approved budget amounts compared to revenues and expenditures to date. Major exceptions should be explained in the report along with any recommendations for action by the Board.

6.0 Procurement

The Juvenile Justice Advisory Board shall follow sound business principles and practices in the procurement of goods and services. The Coordinator shall assume the duties of Purchasing Agent and shall sign all purchase orders or letters of commitment for the procurement of goods or services in any amount less than \$4,000. Approval by the Board of Directors is required prior

to executing any contract for the procurement of goods or services greater than \$4,000. Two signatures are required on contracts/purchases in excess of \$2,500.

The Coordinator shall develop and implement a process for the all procurements, and shall review that process for possible modification on an annual basis thereafter.

7.0 Investments

In the event on-hand assets of the JJAB exceed \$50,000, investment policies will be written and implemented.

8.0 Financial Records & Reports

The financial records and statements are to be maintained in accordance with generally accepted accounting principles. The Coordinator should be properly trained to ensure accuracy, timeliness and completeness.

Financial reports, including both interim and annual, summarizing the transactions of the Juvenile Justice Advisory Board shall be open for review by the Board at all times and by members of the public upon request and during hours designated by the Coordinator.

9.0 Depository

The Board of Directors shall approve the depository institution of the Juvenile Justice Advisory Board's deposits and accounts. The depository shall be insured and otherwise in good standing. The Board shall approve those individuals authorized to sign checks and otherwise make transfers or withdrawals of funds. All deposit accounts shall require two signatures for withdrawal or transfer transactions.

10.0 Reimbursement for Travel and Expenses

As provided in the By-laws, reimbursement of expenses incurred by Juvenile Justice Advisory Board contractors or staff, Board members and volunteers are considered appropriate when the expense is related to the business of the Juvenile Justice Advisory Board. Efforts to minimize expenses related to official travel are expected. Travel expenses eligible for reimbursement shall include registration fees, lodging, transportation, and meals. The Juvenile Justice Advisory Board will not reimburse staff, Board members or volunteers for the purchase of alcoholic beverages.

Registration fees shall whenever possible be paid directly by the Juvenile Justice Advisory Board, but if reimbursement is necessary then shall be paid on an "actual cost" basis.

Lodging expenses shall be reimbursed on an "actual cost" basis.

Transportation expenses shall be reimbursed at the published IRS business mileage rates. Airfare or other common carrier expenses shall be reimbursed on an "actual cost" basis.

Expenses for meals shall be reimbursed based on a "per-diem" basis and shall be in an amount set by the Board. The per diem amount shall only be paid for travel in excess of four hours.

The Coordinator shall develop and implement a process and related forms for all travel and reimbursements, and shall review that process for possible modification on an annual basis thereafter. That process shall include a request for advance approval of business related travel, approval of both the travel itself and of the amount of reimbursement and a method for requesting and reconciling expenses that may be incurred prior to reimbursement.

10.1 Non-Travel Expense Reimbursement

The Juvenile Justice Advisory Board may reimburse contractors and staff, Board members and volunteers for other expenses that are related to the business of the Juvenile Justice Advisory Board. These expenses may be reimbursed by check and must include sufficient documentation or receipts for a determination that the expense is appropriate.