



ALBUQUERQUE ADULT LEARNING CENTER, INC. (ABQ-ALC)
POLICIES AND PROCEDURES MANUAL
Effective Date: 10/17/2012 Last Revised: 07/23/18

SECTION ONE: PURPOSE

The Board of Directors of Albuquerque Adult Learning Center, Inc. (ABQ-ALC), have developed and enacted the following policies and procedures by virtue of the by-laws of the organization.

These policies and general operating procedures were enacted and are being adopted for the effective operation of ABQ-ALC. The day-to-day functional implementation of these policies and procedures is the responsibility of the Executive Director of ABQ-ALC.

The purpose of these policies and procedures is to serve as a reference tool in making decisions involving the management and operation of ABQ-ALC; to establish guidelines to be followed by the Executive Director in determining employment practices; and to acquaint employees with their general employment rights, benefits and responsibilities. The manual will also provide employees with information on ABQ-ALC's policies and procedures with respect to accounting and financial management, procurement, records retention, and a drug-free work environment.

Organizational policies and procedures may be amended through the Board of Directors on recommendation of the Executive Director and/or the Executive Committee. Organizational policies and procedures should be reviewed on a periodic basis by the Executive Committee to determine if any changes are necessary.

SECTION TWO: GENERAL POLICIES

EQUAL OPPORTUNITY & AFFIRMATIVE ACTION

1. General

ABQ-ALC recognizes its responsibility to extend equal employment and educational opportunities to all qualified individuals. ABQ-ALC exists to educate, to conduct research, and other creative activities, and to perform other related services on behalf of the community which supports it. ABQ-ALC has a responsibility to the citizens of the state to actively recruit and hire the best qualified persons we can, and to do so in the context of our commitment to affirmative action principles.

ABQ-ALC complies with the letter and spirit of the laws and further believes that everyone in the workforce at ABQ-ALC is involved in educating others. That education may range from transmitting knowledge of complex concepts as is done by the faculty to serving as role models in the subtleties of everyday human interaction as all employees do. Any practices which

negatively affect some of our workforce ultimately affect us all. There is no place for prejudice and injustice.

2. Equal Employment Opportunity

ABQ-ALC policy, state and federal law and regulations forbid unlawful discrimination on the basis of race, color, religion, national origin, physical or mental disability, age, sex, sexual preference, gender identity, ancestry, medical condition, or spousal affiliation in recruiting, hiring, training, promotion, and all other terms and conditions of employment. All personnel policies, such as compensation, benefits, transfers, layoffs, terminations, returns from layoff, ABQ-ALC sponsored training, education, tuition assistance, social and recreational programs will be administered without regard to the characteristics or conditions listed above, except when one of these is a bona fide occupational qualification. ABQ-ALC strives to establish procedures which assure equal treatment and access to all programs, facilities, and services. Notice of fair employment rights and procedures are posted throughout ABQ-ALC.

3. Equal Educational Policy

ABQ-ALC is committed to providing equal educational opportunity and forbids unlawful discrimination on the basis of race, color, religion, national origin, physical or mental disability, age, sex, sexual preference, gender identity, ancestry, medical condition, or spousal affiliation. Equal educational opportunity includes: recruitment, employment, health and insurance services. In keeping with this policy of equal educational opportunity, ABQ-ALC is committed to creating and maintaining an atmosphere free from all forms of harassment.

4. Affirmative Action

Further, ABQ-ALC commits itself to a program of affirmative action to increase access by, and participation of, traditionally underrepresented groups. The Executive Director provides guidance and assistance to ABQ-ALC staff, teachers, and volunteers in the development of recruitment strategies to assist with affirmative action efforts. The Executive Director also directly oversees hiring processes and conduct audits of staff hiring processes to ensure compliance with affirmative action policies and practices.

5. Reasonable Accommodation Policy

ABQ-ALC makes reasonable accommodations to the religious observances/national origin practices of a student, an employee or prospective employee and to the physical and mental limitations of a student, employee or applicant unless such accommodations have the end result of placing an undue hardship on the operation of ABQ-ALC. Employees should refer to information regarding accommodations and should contact the Executive Director for assistance regarding these policies.

6. Anti-Harassment Policy

It is the policy of the institution to prevent and eliminate forms of unlawful harassment in employment and educational settings. ABQ-ALC prohibits harassment of employees by supervisors or co-workers on the basis of race, color, religion, national origin, physical or mental disability, age, sex, sexual preference, gender identity, ancestry, medical condition, spousal affiliation, or other protected status. ABQ-ALC makes special efforts to eliminate overt and subtle forms of sexual harassment. Employees who believe they have been harassed on the basis of a protected status are encouraged to contact their supervisor or the Executive Director.

7. Discrimination Claim Procedures

Discrimination Claim procedures are in place for resolving allegations of discriminatory treatment against employees. These procedures can be reviewed on our website. Copies or summaries of procedures are included in ABQ-ALC publications. Notice of fair employment rights and procedures are posted at the various offices as well as in employing units. Employees may contact the Executive Director for more information.

8. Responsibility for Affirmative Action Plan

The Board of Directors has overall responsibility for the Affirmative Action Plan. All Board Members are accountable for their performance in the accomplishment of affirmative action objectives. Annual performance evaluations shall include an assessment of the results of programs and practices aimed at increasing access and participation by women and ethnic/racial minorities.

The Executive Director of ABQ-ALC has been designated as Affirmative Action Coordinator. This official is responsible for monitoring all EO/AA activities, reporting quarterly on the effectiveness of the Affirmative Action Plan, and developing recommendations for necessary action to assure attainment of its stated objectives. Any questions related to the Affirmative Action Plan should be directed to the Executive Director.

SEXUAL HARASSMENT

1. General

The ABQ-ALC Sexual Harassment Policy can be obtained from the ABQ-ALC Board of Directors or the Executive Director. The following is a synopsis of the policy, as approved by the ABQ-ALC Board of Directors. This policy was last revised on 09/25/12. The ABQ-ALC Sexual Harassment was approved by the ABQ-ALC Board of Directors on 12/14/2016.

ABQ-ALC is committed to creating and maintaining a community in which employees and volunteers can learn and work together in an atmosphere:

- That enhances productivity and draws on the diversity of its members; and
- Is free from all forms of disrespectful conduct, harassment, exploitation, or intimidation, including sexual.

The purpose of this policy is to foster a dialogue on positive and effective inter-gender communication and interaction but also to take whatever action may be needed to prevent, correct, and when necessary, to discipline behavior which violates this policy.

In fulfilling its dual tasks of educating and providing public service, ABQ-ALC can, and shall, demonstrate leadership in sensitizing and educating all members of its community to what is appropriate behavior between the genders. Sexual harassment is reprehensible in that it subverts the mission of ABQ-ALC and is a violation of Title VII of the Civil Rights Act of 1964, and Title IX of the Educational Amendments of 1972, and will not be tolerated at ABQ-ALC.

2. Definition

Sexual harassment is defined as ***unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature*** when:

- Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- Submission to or rejection of such conduct by an individual is used as the basis for employment decisions or academic decisions affecting such individual;
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work or academic performance or creating an intimidating, hostile, or offensive working or academic environment; or
- A supervisor fails to take corrective action when he or she knows, or reasonably should have known, that a subordinate employee is being subjected to sexual harassment.

2.1. Examples of Sexual Harassment

Examples of sexual harassment which shall not be tolerated include but are not limited to:

- Suggestive or obscene letters, notes, invitations;
- Derogatory comments, epithets, slurs or jokes;
- Impeding or blocking movements, touching, or any physical interference with normal work;
- Sexually-oriented gestures, displaying sexually suggestive or derogatory objects, pictures, cartoons, or posters (the situation will be evaluated for appropriateness such as art displayed in museums versus centerfold in office setting);

- Threats or insinuations that lack of sexual favors will result in reprisals, withholding support for appointments, promotions or transfers, change of assignments, or poor performance reviews;

2.2. Determination

In determining whether the alleged conduct constitutes sexual harassment, consideration should be given to the record as a whole and to the totality of the circumstances, including the nature of the sexual advances and the context in which the alleged incidents occurred.

2.3. Retaliation

Retaliation against an employee or student for filing a sexual harassment complaint is grounds for a subsequent harassment complaint.

2.4. Other Violations

ABQ-ALC also disapproves of intimidating conduct of a sexual nature which does not rise to the level of the above definition of sexual harassment and which has a detrimental but limited impact on the work environment. Such conduct may include isolated sexual remarks, sexist comments, or inappropriate physical behavior of a sexual nature. Such conduct should be strongly and actively discouraged by responsible supervisors.

3. Reaffirmation of Policy Against Sexual Harassment

While sexual harassment most often takes place in a situation of power differential between the persons involved, this policy recognizes also that sexual harassment may occur between persons of the same organizational status: staff-staff. While the vast majority of victims are female, and while the vast majority of offenders are male, the prohibition of sexual harassment applies regardless of the genders of the parties.

Sexual harassment is especially serious when it threatens the relationship between student and teacher or the relationship between a supervisor and his or her subordinates. Through grades, wage increases, recommendations for graduate study, promotion, and the like, a teacher or supervisor can have a decisive influence on a student's or employee's success and future career at ABQ-ALC and beyond.

4. Reporting Procedures

A person who believes he or she may have experienced sexual harassment may report the incident to any of the following:

- His or her supervisor, his or her teacher/tutor;
- ABQ-ALC's Executive Director

Disputes involving work-related allegations of sexual harassment that cannot be resolved in the workplace or with the aid of the second level supervisor will normally be handled by an external office, in cooperation with the ABQ-ALC. The external office will decide the proper method of handling the allegations. They are available to discuss the incident(s), assist in evaluating whether the conduct appears to be sexual harassment, and explain the options available, such as filing a formal complaint of sexual harassment, etc. ABQ-ALC also maintains a grievance policy which may be referenced.

SECTION THREE: PERSONNEL POLICIES

I. Employment

All positions not filled by internal promotion of existing employees will be advertised, and all applicants will be considered for employment in compliance with all applicable federal, state, and local laws.

A. Hiring

The Board of Directors has the responsibility of hiring the Executive Director upon recommendation of the Executive Committee, which will interview and screen applicants. The Executive Director, with consultation of the Executive Committee and appropriate staff, has the responsibility of hiring all other staff.

B. Termination

The Board of Directors has the responsibility for the termination of the Executive Director upon recommendation of the Executive Committee in accordance with these policies. The Executive Director, with consultation of the Executive Committee, has the responsibility to oversee the termination of all employees in accordance with these policies.

II. Employment Status

A. Employment At Will

Employees hereby understand and acknowledge that, unless otherwise defined by applicable law, any employment relationship with ABQ-ALC is of an "at-will" nature. See Appendix for At Will Consent Form.

B. Full-time

A full-time regular employee is one who works between 32 and 40 hours per week.

C. Half-time

Half-time employees are staff members who work between 20 and 31 hours in a regular job slot.

D. Part-time

Part-time employees are staff members who work less than 20 hours in a regular job slot.

E. Consultants

Consultants are contracted for a specific scope of work and/or time period and are not employees of ABQ-ALC.

III. Work Schedule and Pay Periods

A. Work Schedule

All full-time employees typically work a 40-hour week including a one-hour lunch. The normal office hours of the organization are Monday through Friday from 8:00 a.m. to 5:00 p.m. Employees will be paid time and one half for each hour worked beyond 40 each week only after compensatory time at a rate of one hour for every hour over forty worked during a single week has been afforded an employee. A supervisor may approve compensatory time off, however, time and a half must be prior approved by both the immediate supervisor and the Executive Director.

Time Sheets

All employees shall be required to complete time sheets on a bi-weekly basis. Employees whose salary is funded from multiple federal, state, or local sources are required to allocate their time accordingly to the various funding sources on their time sheet. See Appendix for Time Sheet.

C. Pay Period

Employees will be paid on a bi-weekly cycle. Wage changes will be made once per year after annual evaluations have been completed in conjunction with the preparation of the annual operating budget.

IV. Benefits

Benefits' as identified under section A below shall apply based on the availability of funding and at the discretion of the Executive Director.

Fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from work shall be absorbed proportionately by all organization activities. Fringe benefits in the form of employer contributions or expenses for Social security, employee insurance, workmen's comp, pension plan costs shall be granted in accordance with established, written organization policies. They shall be charged to programs in a manner consistent with the pattern of benefits accruing to individuals or group of employees whose salaries and wages are chargeable to such programs. Benefits charged to a programs that are furnished by a provider plan (such as health care, retirement, etc.) must be based on a valid and binding contract between the ABQ-ALC and the benefit provider.

A. Insurance Retirement

ABQ-ALC shall provide a benefit package to all full-time employees to include the following as funding permits:

- (1) Individual or Family Health Insurance
- (2) Short and Long Term Disability
- (3) 403b – retirement, or Simple IRA (with employer match of up to 3% match)
- (4) Life Insurance

B. Personal Time, Sick Leave, and Bereavement

Personal time, sick leave, and bereavement time will be accumulated as follows: 8 days at one year of service, 12 days at two years of service, and 18 days at 5 years of service. Any unused sick leave can be rolled over at year's end. Sick leave will cap at 120 hours, and no additional leave will accrue until the leave balance is below 120 hours. Employees hired before May 1, 2018, with leave balances above 120 hours are allowed to keep their current balances and will not accrue additional leave until the balance is below 120 hours. All accumulated sick time is forfeited upon termination of employment for any reason.

C. Leave of Absence

Employees may request an unpaid leave of absence that must be submitted in writing to the Executive Director. Granting of such leave is at the discretion of the Executive Director except in such cases where granting of leave is required by law, such as the Family Medical Leave Act.

D. Vacation

Vacation will be accumulated as follows: 2 weeks vacation during the first year after 6 months of employment and 3 weeks per year after five years of service. Vacation time can be taken at any time with approval of an employee's immediate supervisor. Vacation time will cap at 120 hours, and no additional leave will accrue until the leave balance is below 120 hours.

Employees hired before May 1, 2018, with leave balances above 120 hours are allowed to keep their current balances and will not accrue additional leave until the balance is below 120 hours. Employees will be paid for accumulated vacation time at termination of employment.

E. Disability Leave

A disability leave of absence should be requested in writing and should be submitted to an employee's immediate supervisor as soon as practical and with a doctor's recommendation and medical documentation. The request should indicate the date on which the employee will stop work and a projected return date. ABQ-ALC will hold the job, or one at the same level of any employee on disability leave for a period of up to six months.

After the employee's sick leave is exhausted, vacation and/or compensatory time may be used for continued absence.

The employee will contact their immediate supervisor as soon as possible regarding their intentions to return to work or not, following an absence due to illness. ABQ-ALC shall adhere to the guidelines of the Family Medical Leave Act for Maternity Leave requests.

A leave of absence for disability purposes will not constitute a break in tenure for purposes of calculating length of service; however, no additional sick leave or vacation time will be accumulated during the absence.

F. Military Service

Full-time, regular employees who are inducted in the Armed Forces are considered to be on leave of absence without pay and accrue only those benefits specified by law. Upon completion of military assignment, the employee is eligible for rehire in their former job or a job of similar status and pay providing the following conditions are met:

- (1) The employee must have been employed in a position other than temporary before their induction;
- (2) They must have left their job to enter military service;
- (3) They must have received certificate(s) of satisfactory completion of military service;
- (4) They must apply for re-employment within 90 calendar days of their discharge; and,
- (5) They must be able to perform the duties of their former job or a job of similar status.

Veterans will be re-employed with the same seniority, status, and pay they would have had if they had not entered military service.

G. National Guard/Reserves

Staff members who are members of the National Guard or the Reserve will be granted a leave of absence for any period or required service with their unit other than normal tour duty. All benefits will accrue during such periods and such duty will not be considered a break in service. The employee must be reinstated in their position providing they meet all of the conditions listed under Military Service (Section G) with the following exception:

(1) The employee must report to work at the beginning of the next regularly scheduled working period following their release from duty.

Employees who must take time off to participate in the Reserve or National Guard must submit a written request for leave to the immediate supervisor indicating the period of absence and the expected return date.

VI. Holidays

The following paid holidays will be observed:

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|--------------------------------|--------------------------------|
| 1) New Year's Day | 8) Veteran's Day |
| 2) Martin Luther King, Jr. Day | 9) Thanksgiving |
| 3) President's Day | 10) Day following Thanksgiving |
| 4) Vernal Holiday | 11) Christmas Eve |
| 5) Memorial Day | 12) Christmas Day |
| 6) Independence Day | 13) New Year's Eve |
| 7. Labor Day | |

In addition, ABQ-ALC follows the schedule of Albuquerque Public Schools (APS) for winter breaks. A summer break is also observed. All eligible full-time staff are given regular paid leave for these periods.

VII. Supervision and Evaluation

The Chairman of the Board of Directors is the direct supervisor of ABQ-ALC's Executive Director, and in conjunction with the Executive Committee of the Board of Directors, will conduct an annual performance evaluation of the Executive Director. The Executive Director is the direct supervisor of each individual employee. The Education Director is the direct supervisor of the support/program staff unless otherwise assigned to respective site coordinator as specified in the job description.

A. Annual Evaluation

All employees will be evaluated by their direct supervisor, using established standards of performance for their position, on an annual basis. The employee's anniversary date will be revised to be the same as the budget year, for budget and funding purposes only.

B. Initial Evaluation

The immediate supervisor or the Executive Director (see above) will perform an evaluation, three months after employment with the organization.

VIII. Resignation, Suspension, Termination, Reduction

A. Resignation

Employees who wish to resign from their positions will give two weeks written notice to their immediate supervisor with the reasons stated therein. If two weeks' notice is not given before resignation, the employee will lose any accumulated vacation time or other benefits.

B. Suspension

An employee may be suspended by the Executive Director without pay for breach of client confidentiality, unsatisfactory job performance, and/or just cause.

C. Termination

Dismissal will be for unsatisfactory job performance, violation of the Personnel Policies and Procedures, illegal acts, or any other just cause as determined by the Executive Director. Written notice of termination will be given with reasons for the action stated to the employee. Immediate termination will occur for breach of client confidentiality, theft, and/or just cause. A disciplinary conference will be held prior to termination for unsatisfactory performance. Unsatisfactory job performance includes, but is not limited to excessive absenteeism, tardiness, failure to cooperate with other employees, and unauthorized use of company property.

D. Reduction

If an employee must be terminated due to a reduction in workforce because of funding cuts, he or she will be notified at least 14 calendar days prior to the event.

IX. Travel and Other Expenses

Employees will be reimbursed for travel (within state AND out of state/industry standards) and expenses provided the trip is preapproved by the employee's immediate supervisor. Employees using personal automobiles for travel will be reimbursed at current state mileage rate. All

requests for expense reimbursement will be documented on the approved reimbursement form. See Appendix for Expense Reimbursement Form.

X. Conflict of Interest

CONFLICT OF INTEREST POLICY

ABQ-ALC is a nonprofit, tax-exempt organization. Maintenance of its tax-exempt status is important both for its continued financial stability and for public support. Therefore, the IRS as well as state regulatory and tax officials view the operations of ABQ-ALC as a public trust, which is subject to scrutiny by and accountable to such governmental authorities as well as to members of the public.

Consequently, there exists between ABQ-ALC and its board, officers, and management employees and the public a fiduciary duty, which carries with it a broad and unbending duty of loyalty and fidelity. The board, officers, and management employees have the responsibility of administering the affairs of ABQ-ALC honestly and prudently, and of exercising their best care, skill, and judgment for the sole benefit of ABQ-ALC. Those persons shall exercise the utmost good faith in all transactions involved in their duties, and they shall not use their positions with ABQ-ALC or knowledge gained therefrom for their personal benefit. The interests of the organization must be the first priority in all decisions and actions.

SECTION 2. PERSONS CONCERNED:

This statement is directed not only to directors and officers, but to all employees who can influence the actions of ABQ-ALC. For example, this would include all who make purchasing decisions, all persons who might be described as "management personnel," and anyone who has proprietary information concerning ABQ-ALC.

SECTION 3. AREAS IN WHICH CONFLICT MAY ARISE:

Conflicts of interest may arise in the relations of directors, officers, and management employees with any of the following third parties:

1. Persons and firms supplying goods and services to ABQ-ALC.
2. Persons and firms from whom ABQ-ALC leases property and equipment.
3. Persons and firms with whom ABQ-ALC is dealing or planning to deal in connection with the gift, purchase or sale of real estate, securities, or other property.
4. Competing or affinity organizations.
5. Donors and others supporting ABQ-ALC.
6. Agencies, organizations, and associations which affect the operations of ABQ-ALC.
7. Family members, friends, and other employees.

SECTION 4. NATURE OF CONFLICTING INTEREST:

A conflicting interest may be defined as an interest, direct or indirect, with any persons or firms mentioned in Section 3. Such an interest might arise through:

1. Owning stock or holding debt or other proprietary interests in any third party dealing with ABQ-ALC.
2. Holding office, serving on the board, participating in management, or being otherwise employed (or formerly employed) with any third party dealing with ABQ-ALC.
3. Receiving remuneration for services with respect to individual transactions involving ABQ-ALC.
4. Using ABQ-ALC's time, personnel, equipment, supplies, or good will for other than ABQ-ALC-approved activities, programs, and purposes.
5. Receiving personal gifts or loans from third parties dealing or competing with ABQ-ALC. Receipt of any gift is disapproved except gifts of a value less than \$50, which could not be refused without discourtesy. No personal gift of money should ever be accepted.

SECTION 5. INTERPRETATION OF THIS STATEMENT OF POLICY:

The areas of conflicting interest listed in Section 3, and the relations in those areas which may give rise to conflict, as listed in Section 4, are not exhaustive. Conflicts might arise in other areas or through other relations. It is assumed that the directors, officers, and management employees will recognize such areas and relation by analogy.

The fact that one of the interests described in Section 4 exists does not necessarily mean that a conflict exists, or that the conflict, if it exists, is material enough to be of practical importance, or if material, that upon full disclosure of all relevant facts and circumstances it is necessarily adverse to the interests of ABQ-ALC.

However, it is the policy of the board that the existence of any of the interests described in Section 4 shall be disclosed before any transaction is consummated. It shall be the continuing responsibility of the board, officers, and management employees to scrutinize their transactions and outside business interests and relationships for potential conflicts and to immediately make such disclosures.

SECTION 6. DISCLOSURE POLICY AND PROCEDURE:

Transactions with parties with whom a conflicting interest exists may be undertaken only if all of the following are observed:

1. The conflicting interest is fully disclosed;
2. The person with the conflict of interest is excluded from the discussion and approval of such transaction;

3. A competitive bid or comparable valuation exists; and
4. The [board or a duly constituted committee thereof] has determined that the transaction is in the best interest of the organization.

Disclosure in the organization should be made to the chief executive officer (or if she or he is the one with the conflict, then to the board chair), who shall bring the matter to the attention of the [board or a duly constituted committee thereof]. Disclosure involving directors should be made to the board chair, (or if she or he is the one with the conflict, then to the board vice-chair) who shall bring these matters to the [board or a duly constituted committee thereof].

The [board or a duly constituted committee thereof] shall determine whether a conflict exists and in the case of an existing conflict, whether the contemplated transaction may be authorized as just, fair, and reasonable to ABQ-ALC. The decision of the [board or a duly constituted committee thereof] on these matters will rest in their sole discretion, and their concern must be the welfare of ABQ-ALC and the advancement of its purpose.

XII. Personnel Files and Employment Information

All staff members have a right of access to their personnel file, with the exception of access to reference checks that were obtained in confidence. The staff member may review the folder in the presence of their immediate supervisor. It is the responsibility of the staff member to provide information to their supervisor to keep personnel folders up-to-date (e.g., current resumes, change in marital status, name, address, telephone numbers, number of dependents, designated beneficiaries, education and training skills). Resumes should be updated annually.

The employee's immediate supervisor is authorized to verify the following information for a prospective creditor of an employee: 1) dates of employment; 2) title, and, 3) salary. Neither the Executive Director nor any employee is authorized to provide a prospective employer of a present or former employee of the organization with any information other than dates of employment and title.

SECTION THREE: ACCOUNTING, AUDIT AND FINANCIAL MANAGEMENT POLICIES

I. Accounting Policies

It shall be the policy of ABQ-ALC to create and maintain accounting, billing, and cash control policies, procedures and records which are consistent with Generally Accepted Accounting Principles (GAAP) and which meet the requirements of state and federal statutes and regulations.

ABQ-ALC accounting, audit, and financial management policies are designed to:

- (1) Protect and secure the assets of ABQ-ALC.
- (2) Ensure the maintenance of accurate records of the ABQ-ALC's financial activities.
- (3) Ensure compliance with governmental and private funder reporting requirements.

A. Cash

- (1) Bank accounts are established as required by donors and funding requirements.
- (2) All checks over \$1000 written on ABQ-ALC accounts require two signatures.
- (3) Individuals generally authorized to sign checks include the Chair, Vice-Chair, and Treasurer of the Board along with the Executive Director of ABQ-ALC. All persons approved to sign checks will be formally approved by the ABQ-ALC's Board of Directors.
- (4) The Executive Committee of the Board of Directors authorizes all bank accounts and approves all check signers. The approval of signers shall be reflected in the Board of Director's meeting minutes.
- (5) Banks are promptly notified of all changes of authorized check signers.
- (6) All checks are to be pre-numbered and accounted for by a check custodian (used, voided, not used).
- (7) Voided checks are to be properly defaced and maintained.
- (8) Bank reconciliations to the general ledger are to be done monthly and provided to the Executive Director or Treasurer at their regular meeting.

B. Petty Cash

- (1) Receipts or itemized slips are required for every disbursement. The Executive Director or his/her designee will be responsible for verification of receipts and cash.
- (2) Petty cash should be used for such things as small and odd jobs, local travel, and sundry items. It is not intended for purchases that can be made with designated suppliers. Activities or needs should be planned ahead so necessary funds will be available in the petty cash account.
- (3) Whenever petty cash is used, a pre-numbered "Receipt of Petty Cash" slip must be filled out. A completed slip will include date, the amount taken and returned, the cash category and the total spent. When a staff person receives cash, he/she will sign on the "Received By" line of the petty cash log. Items purchased should also be listed on the log, unless the receipt that

must always be clipped to the log lists items purchased. The Executive Director or his/her designee will sign on the "Approved By" line of the petty cash log.

(4) ABQ-ALC Site Coordinators will be responsible for the reconciliation and replenishment of the petty cash account.

C. Cash Receipts

(1) Someone other than the person making deposits is responsible for opening the daily mail, making a log of cash receipts, restrictively endorsing the payment, making note of any restrictions on the log entry, and account coding the receipt by receivable or revenue account.

(2) The Executive Director prepares bank deposit slip, listing each item.

(3) Receipts are deposited daily. The bank's stamped duplicate deposit slip is attached to the remittance documentation.

(4) A quarterly deposit log and duplicate deposit slip is forwarded to the Education Director for verification and recording.

(5) Cash is deposited in the appropriate bank account based on funding restrictions.

D. Cash Disbursements

(1) Cash disbursements are made by check (with the exception of petty cash).

(2) The Executive Director approves all invoices for payment.

(3) Vendor invoices are recalculated on site to ensure accuracy. This recalculation must occur prior to the preparation of a check to pay the invoice. After the recalculation is complete, the employee who performed the recalculation must initial the vendor invoice, indicating that the amount is correct and the invoice can be paid.

(4) Checks for payment are signed only when supported by approved invoices (checks will not be processed and signed in advance of proper invoicing approval procedures).

(5) Check signers compare data on supporting documents to checks presented for their signature.

(6) Bank transfers are scheduled and investigated to ascertain that both sides of the transaction are recorded.

(7) The employee responsible for mailing checks, generally program support function (Intake Coordinator/Data Technician) will not be responsible for recording cash disbursements. These two functions must be handled by different employees to ensure that the appropriate checks and balances are in place.

(8) Supporting documentation is noted as paid, check number, date paid, and general ledger account code. Supporting documentation is noted as approved for payment.

(9) Account entries for each payment are reviewed for accuracy.

(10) CDC finance and accounting staff will ensure that all costs paid through the utilization of external funding sources are recognized as ordinary, necessary, within the budget, are arms length transactions, and do not deviate from established practices of the organization. A cost will be considered reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs.

E. General Ledger Account Coding

- (1) All cash receipts and disbursements are account coded and reviewed by the Executive Director.
- (2) A policy will be developed that documents the rationale used to allocate shared expenses among functions, grants, and/or contracts and reviewed periodically.
- (3) Funding from multiple sources may be kept in an account with other funding; however, it must be tracked independently.

F. Revenue

- (1) Revenue is earned using the accrual basis of accounting.
- (2) Cost reimbursement grants or contracts earn revenue when the expenses are incurred (not committed).

G. Expenses

- (1) Expenses are charged directly to programs when specific identification is available.
- (2) Expenses are charged to programs based upon a shared cost rationale when the direct charge can not be established.
- (3) Expenses are prohibited to be used for any purpose that is ineligible under a funding award.
- (4) Expenditures for each grant, loan, or contract are to be recorded according to the budget categories for that particular funding source. For each funding award, ABQ-ALC will maintain records that allow for a comparison of outlays with approved budget amounts.
- (5) When there are government funds involved, ABQ-ALC will follow OMB A-122 cost principles.
- (6) When there are government funds involved, programs and grants will not be charged for OMB A-122 un-reimbursable items such as, but not limited to: entertainment, fundraising expenses, bad debts, fines or penalties or interest on debt.
- (7) Before ABQ-ALC seeks reimbursement from a funder, it will ensure that the costs for which it is seeking reimbursement are allocable to that funder. A cost will be considered allocable to an external funding source (unless otherwise prohibited) if it is treated consistently with other costs incurred for the same purpose in like circumstances and if:
 - a. The cost is incurred specifically for the award.
 - b. The cost benefits both the award and other work and can be distributed in reasonable proportion to the benefits received, or
 - c. Is necessary to the overall operation of the organization, although a direct relationship to any particular cost objective cannot be shown.
- (8) Any cost allocable to a particular award or other cost objective may not be shifted to other awards to overcome funding deficiencies, or to avoid restrictions imposed by law or by the terms of any award of funds.

II. Financial Reporting Procedures

- A. Chief Financial Officer (CFO) will be responsible for compiling monthly and year-to-date reports on all cost centers by revenue source, expense code, and asset and liability account balances.
- B. Financial reports are reconciled to the general ledger and accounting records prior to submission to the funding source.
- C. If expenditure is different from an external funding source's approved budget, prior approval must be obtained from the funding source prior to the submission of the financial report.
- D. Monthly financial reports which analyze ABQ-ALC's financial position and the effectiveness of its management and programs will be presented to the Executive Committee of the Board of Directors and also reported within the board packets.
- E. Periodic reports will be provided to all funding sources as requested or required by contract.
- F. ABQ-ALC's finance and accounting staff will maintain records that identify adequately the source and application of funds for all activities. These records shall contain information pertaining to awards, authorizations, obligations, assets, outlays, income, and interest. Records to be maintained include copies of contracts, invoices, proof of payments and allocation tracking when costs are distributed among several funding sources.

III. Investment/Banking Policies

The ABQ-ALC Board of Directors will approve the placement of assets not needed for immediate operations assuring compliance with all contractual requirements and using the principles identified below.

A. Principles:

- (1) Minimize Risk: The Board will define a minimum risk strategy that will be reviewed annually to ensure appropriate discharge of responsibilities to donors, lenders, and contractual relationships.
- (2) Maximize Investment Return: Within the parameters defined as "minimum risk", funds will be invested at the highest area interest/return available at the time of decision.
- (3) Support Local Banks and Institutions if Economically Feasible: "Local" is defined as having a physical presence for customer service within ABQ-ALC'S service area.

B. Procedures:

- (1) Each quarter, the Executive Director or his/her designee will review with the Executive Committee the projected cash needs of the corporation and the assets available for investment.
- (2) Each quarter, the Executive Committee will provide the Executive Director or his/her designee with guidance regarding investment and institutions.
- (3) The Executive Committee will designate a representative to consult with the Executive Director or his/her designee between meetings on such matters as investment period timeliness and institutional issues.

- (4) The Executive Director or his/her designee will contact local institutions as needed to determine the best rate of return for investments.
- (5) The Board of Directors will define a policy for minimizing risk annually.

C. Banking Policy

- (1) ABQ-ALC will keep all funds available not already invested in a federally insured bank.
- (2) Support Local Banks if Economically Feasible: All assets kept in bank accounts will be in banks defined as local. "Local" is defined as having a physical presence for customer service within ABQ-ALC'S service area.

V. Budget Principles/Procedure

Structure of the budgetary process shall evolve from the mission and by-laws of ABQ-ALC with consideration given to the requirements of any of the organization's funding partners.

A. Budget Principles

- (1) The budgetary process shall comply with the organization's funding partners and in accordance with applicable state and federal laws.
- (2) The budgetary process shall comply with the guidelines and principles set forth by the Board of Directors.
- (3) Annually, each program area shall identify and develop a plan for its operation. The budgets needed to execute the plan shall be developed by appropriate personnel, with concurrence from the Executive Director.

B. Procedures:

- (1) The organization's Executive Director will prepare and submit an operating budget to the Board of Director's 30-60 days prior to the beginning of the new fiscal year and prior to submission to funding sources.
- (2) If budget submission is due to funding sources prior to 60 days before the beginning of the fiscal year, the organization's Board of Directors will review a preliminary budget and adopt it if necessary.
- (3) The approved preliminary or final operating budget will become the blueprint for the budget submission to all outside funders.
- (4) Differences in budget line items between the organization's operating budget and funders' approved budgets will be resolved in negotiations between the Executive Director and the funding agency.

C. Adjustments in Budget/Spending Plans

- (1) Any adjustments or changes in spending policies/budget plans which vary by more than 10% from the original approved budget will be initialed by the Executive Director and submitted for approval to the Board of Directors.
- (2) These changes will be communicated in writing to funding sources as required by contractual agreements.
- (3) If proposed changes are unsatisfactory to the funder, the Executive Director will communicate this response to the Board of Directors, who may authorize:
 - a. Changing the budget/plan to one which is satisfactory to the funder, or
 - b. Entering into negotiations to develop a compromise satisfactory to the funder and the Board of Directors.
- (4) After approval of the changes by all parties, the changes will be communicated in writing to all affected management staff.

V. Audit Procedure

- A. ABQ-ALC shall be exempt from performing an annual audit performed by a Certified Public accountant (CPA) when the organization's overall budget is under \$500,000 in accordance with OMB A-122 and A-133 (a), but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and General Accounting Office (GAO).
- B. ABQ-ALC will contract for an audit by a Certified Public Accountant (CPA) at the conclusion of each fiscal year when the organization's overall budget exceeds \$500,000. The audit shall meet the requirements of OMB A-122 and A-133.
- C. The auditor(s) will complete the audit within four months of the conclusion of the fiscal year.
- D. The auditor(s) will test accounting mechanisms in accordance with generally accepted auditing standards for not-for-profit organizations and as contractually required by funding sources.
- E. A formal written report of the audit will be presented to ABQ-ALC'S Board of Directors and each principal funding source.

SECTION FOUR: PROCUREMENT POLICIES

The following policies and procedures will be followed at all times when ABQ-ALC is using funds to purchase supplies, property, equipment and services from an external source. Also, please refer to the Conflict of Interest Policy and form.

I. General Contract Award Management Policy

- 1) No ABQ-ALC officer, employee, and/or agent will participate in the selection, award, and/or administration of any contract for equipment, materials, and supplies or consulting or professional services if a real or apparent conflict of interest would be involved. Such a conflict will arise when:
 - a. the employee, officer, or agent;
 - b. any member of his/her immediate family;
 - c. his/her partner; or
 - d. an organization which employs or is about to employ, any of the above has a financial or other interest in the firm or individual selected for award.
- 2) ABQ-ALC'S officers, employees, and/or agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to sub-agreements.
- 3) ABQ-ALC will conduct a cost or price analysis and document such analysis in the procurement files in conjunction with every procurement action.
- 4) If a contract is competitively bid, ABQ-ALC will enter into a contract with the winning bidder that specifies the services to be completed and payment terms.
- 5) At a minimum, to adequately evaluate contractor, consultant, and supplier performance, ABQ-ALC will evaluate each respective provider of goods and services performance at the completion of each contract. This evaluation will be utilized when making award decisions for future contracts. Evaluations may be conducted on a more frequent basis if deemed necessary.
- 6) Procurement records and files will include the basis for contractor selection, justification for the lack of competition when competitive bids or offers are not obtained, and basis for award cost of price.

II. Acquisition Policy for Goods and Services

The following procurement procedure applies to all purchases of goods and services, including equipment, materials, supplies and professional and consulting services.

Employees will conduct all procurement transactions in a manner that maximizes free and open competition. Awards should be made to the bidder or offeror whose bid or offer is responsive to the solicitation and is most advantageous to the recipient, price, quality, and other factors considered. ABQ-ALC reserves the right to reject any and all bids or offers, if deemed to be in its best interest.

ABQ-ALC may select from numerous methods of procurement, depending on the amount of the purchase and other considerations. Following are a few examples of possible procurement procedures that ABQ-ALC may choose to use:

- 1) Open Market Inquiry. The Executive Director, or other qualified individuals delegated by the Executive Director may inquire in the open market to ensure that the price and quality is the most advantageous to ABQ-ALC.
- 2) Request Competitive Oral Quotes. The Executive Director or his/her designee may request competitive quotes orally. A file shall be kept with an abstract of invitations made and offers received.
- 3) Request Written Quotes from at Least Three Different Sources. For purchases and contracts involving a single project or activity, the Executive Director or his/her designee may request and receive written quotations from at least three independent sources. A file shall be kept with an abstract of invitations made, offers received, and the criteria for selection.
- 4) Request Written Competitive Responses through a Formal Request for Proposal Procedure. For large purchases and contracts, the Executive Director or his/her designee may solicit competitive responses through a formal written request for proposal procedure. Bids will remain sealed until the opening time designated in the request for proposals. All requests for proposals shall contain the phrase "Equal Opportunity Employer".

For purchases ABQ-ALC makes that are over \$2000, the Executive Director or his/her designee shall make a recommendation to ABQ-ALC'S Board of Directors regarding which bid to accept. A majority of the board must accept the bid via formal vote before a contract is executed for the service.

A file shall be kept with a copy of the request for proposal, a list of individuals/ organizations solicited for bids, and a bid sheet that lists the bids received by individual/organization and their respective bid price. In all instances in which the lowest bid is not awarded the contract, justification documentation, such as a memo outlining the selection criteria, shall be placed in the file.

III. Property/Equipment Standards

When purchasing property, (both real property and equipment), the following procedures will be followed:

- 1) Title to all property purchased with federal funds will vest with ABQ-ALC.
- 2) Property records will be kept showing the general name of the property, identification number, original cost, and depreciated value. These records will be reviewed and necessary revisions made on an annual basis at the end of ABQ-ALC's fiscal year.
- 3) ABQ-ALC will provide the equivalent insurance coverage for real property and equipment regardless of how the property was acquired by the organization.
- 4) Equipment purchased, with a purchase price in excess of \$5,000, with federal funds is generally considered the property of the federal government and must be disposed of through a set procedure. When disposing of equipment with an acquisition cost in excess of \$5,000, ABQ-ALC will follow the respective funding program's disposal regulations.

SECTION FIVE: RECORDS MANAGEMENT POLICY

I. Records Management Policy

To ensure that all programs operated by ABQ-ALC are properly managed and reported on, ABQ-ALC will establish and monitor a comprehensive records management policy.

- A. To ensure that pertinent records are properly managed, ABQ-ALC will implement a file maintenance and disposition plan for each project/funding source when that project becomes inactive/closes-out. When a project is closed a file maintenance and disposition plan form will be filled out and filed for the project. The form includes, but is not limited to, the date the project began, the date the project ended, amount of contract, name and signature, a contact number for project's manager, a description of the files within the storage case and their filing arrangement, and disposition instructions. Once the "File Maintenance and Disposition Plan" form has been completed, it will be filed and the storage box sent to ABQ-ALC'S off-site storage facility.
- B. Financial records, supporting documents, statistical records, and all other records pertinent to an award of funding from an external source shall be retained for a period of five years from the date of the submission of the final expenditure report. If any litigation, claim, or audit is started before the expiration of the five-year period, the records shall be retained until all litigation, claims, or audit findings have been resolved and final action taken.
- C. Records for real property and equipment acquired with federal funds must be retained for five years after final disposition of said property.

BUSINESS RECORD RETENTION SCHEDULE

ACCOUNTING AND FISCAL	TERM	CORPORATE	TERM
Accounts Payable Records	5	Certificate of Incorporation	P
Accounts Receivables Records	5	Annual Reports	5
Audit Reports	P	Contracts (After Expiration)	5
Audit Reports Internal Bank Statements and Reconciliation	5	Copyrights	P
Canceled Checks	5	Correspondence (General)	5
Check Registers	5	Correspondence (Legal)	P
Cash Receipts Book	5	Insurance Policies (After Expiration)	5
Expense Analysis & Distribution Schedules	5	Inventories	5
Financial Statements	P	Leases (after expiration)	5
Fixed Assets Records	P	Legal Briefs	P
General Ledgers	P	Licenses	P
Invoices	5	Merger Acquisition Records	P
Journals/Cash Books	5	Board Minutes	P
		Office Equipment Records (after disposition)	5
PERSONNEL		Patents	P
Employment History	P	Profit and Loss Statements	P
Individual Employee Records	P	Property Records	P
Payroll Register	P	Trademark Records	P
Time Cards and Sheets	5		
Unclaimed Wages(given to state after 3 yrs)	5	TAXATION	
Cancelled payroll checks	5	Annuity or Deferred Payment Plan	P
Retirement and Pension Plans	P	Payroll Tax Returns	5
Group Insurance Records	P	Withholding Tax Statements (W-2s)	5
Training Materials	5	Tax Bills and Statements	5
Employee Travel and Expense Reports	5	Federal Tax Returns & Work Papers	P
Interim Payroll Registers	5	State Tax Returns & Work Papers	P
		Sales and Misc. Tax Returns	5
		Depreciation Schedules	P

P = Permanently

Employee Grievance Policy

Purpose

ABQ-ALC® is committed to treating all staff equitably and fairly. Consequently, in its interactions with staff, the program does not differentiate on the basis of race, color, religion, gender, gender identity, sexual orientation, national origin, disability, medical condition or veteran status. Likewise, in creating and maintaining a working environment that promotes both comfort and safety, one element of maintaining such an environment is ensuring that all staff members are free from the effects of misconduct by other members of the ABQ-ALC® community, including board members and students. This policy applies to all employees and volunteers of ABQ-ALC®.

Formal Grievance Resolution

Should a situation arise in which a staff member is unable to resolve his or her grievance informally, the program's formal grievance process may be employed. This process, outlined below, should also be initiated within 30 days of the failed informal resolution if applicable.

A grievance should always be handled in an expeditious manner. To facilitate this, a grievance should be reported to the board within 30 days of the situation leading to the grievance. The staff member should report the incident to the board as soon as possible. The reporting party will receive a resolution or response within five business days.

A grievance should be written and sent to:

Allen Camp, Board Chair
13405 Quaking Aspen Pl NE
Albuquerque, NM 87111
Email: acamp32@comcast.net
(505) 508-2453

In cases where the employee is not comfortable talking to the board chair, or if the employee is not satisfied with a resolution to a grievance, then the grievance should be reported to the New Mexico Higher Education Department directly.

Employee Grievance Report

Staff Name _____

Date _____

I wish to submit a written grievance related to:

_____ discrimination

_____ sexual harassment

_____ unsafe conditions

_____ hostile work environment

_____ misconduct

_____ other

Please explain in two or three sentences:

Proposed request or resolution:

Signature

This Grievance Form should be initiated and signed by the staff member and submitted to the board. It should clearly state the specific nature of the exception or special consideration being requested, and propose a resolution that is fair for everyone involved. If the request involves the extension of a deadline, a proposed new deadline date should be indicated.

STUDENT GRIEVANCE POLICY

Purpose

ABQ-ALC is committed to treating all students equitably and fairly. Consequently, in its interactions with students, the program does not differentiate between students on the basis of race, color, religion, gender, gender identity, sexual orientation, national origin, disability, medical condition or veteran status. Likewise, in creating and maintaining a learning environment that promotes academic excellence, one element of maintaining such an environment is ensuring that students are free from the effects of misconduct by other members of the ABQ-ALC community, including faculty members. This policy applies to all employees, volunteers, and students of ABQ-ALC.

Formal Grievance Resolution

Should a situation arise in which a student is unable to resolve his or her grievance informally, the program's formal grievance process may be employed. This process, outlined below, should also be initiated within 30 days of the failed informal resolution if applicable.

A grievance should always be handled in an expeditious manor. To facilitate this, a grievance should be reporting to the instructor within 30 days of the situation leading to the grievance. The instructor should report the incident to the Educational Coordinator as soon as possible. The student should receive a resolution or response within five business days.

A grievance should be written.

In cases where the student is not comfortable talking to the instructor, or if the student is not satisfied with a resolution to a grievance, then the grievance should be reported to the Educational Coordinator directly.

In cases where the student is not comfortable reporting to the Educational Coordinator, or is not satisfied with a resolution from the Educational Coordinator, the grievance should be reported to the Program Director.

In the rare case that the student feels uncomfortable with the Program Director or if the student is not satisfied with a resolution, the student has the right to send a letter directly to the Board of Directors at the following address:

Chairman of the Board:

See current listing for Board Chair at ABQ-ALC website at www.abqALC.org, then clicking "About Us" then "Board of Directors":

<http://www.abqALC.org/board-of-directors.php>

Student Grievance Report

Student Name _____

Date _____

I wish to submit a written grievance related to:

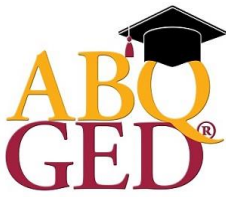
- progress toward my diploma
- academic or classroom instructor
- academic instruction
- discrimination
- sexual harassment
- other

Please explain in two or three sentences:

Proposed request or resolution:

Signature _____

This Grievance Form should be initiated and signed by the student and submitted to Education Coordinator or Program Director. It should clearly state the specific nature of the exception or special consideration being requested, and propose a resolution that is fair for everyone involved. If the request involves the extension of a deadline, a proposed new deadline date should be indicated.



SECTION SIX: DRUG-FREE WORK PLACE POLICY

ABQ-ALC is a drug-free work place. As follows is the organization's drug-free work place policy.

ABQ-ALC does and will continue to provide a drug-free work place by:

- A. Publicly posting a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the during normal working hours and on ABQ-ALC properties.
- B. ABQ-ALC will operate an ongoing drug-free awareness program which informs employees about:
 - a. The dangers of drug abuse in the work place;
 - b. policy of maintaining a drug-free work place;
 - c. Any available drug counseling, rehabilitation, and employee assistance programs; and,
 - d. The penalties that may be imposed upon employees for drug abuse violations in the work place.
- C. Providing each employee engaged in the performance of a grant a copy of the statement specified in paragraph A, above. All employees and volunteers will sign a copy of the Drug Free Workplace form.
- D. When an employee of ABQ-ALC works on a government-funded project or activity that has funding with a drug-free work place certification, ABQ-ALC will notify effected employees that they are required to:
 - a. Abide by the terms of the statement; and,
 - b. Notify the employer in writing of his/her conviction for a violation of a criminal drug statute occurring in the work place no later than five calendar days after such conviction.
- E. ABQ-ALC will notify the respective agency/funder grant officer(s) within 10 calendar days after receiving notice about a conviction from an employee or otherwise receiving actual notice of such conviction.
- F. Within 30 days of being informed by an employee that he/she had been arrested on drug charges and convicted, ABQ-ALC will:
 1. Take appropriate personnel action against such employee, up to and including termination, consistent with the Rehabilitation Act of 1973, as amended; or,
 2. Require the employee to participate and satisfactorily complete a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.
- G. ABQ-ALC will strive to make a good faith effort to continue to maintain a drug free work place through implementation of paragraphs A through F, above.

SECTION SEVEN: ACKNOWLEDGEMENT FORMS

I, _____, acknowledge that I have read the ABQ-ALC Policies and Procedures Manual, and I agree to the terms and provisions contained in such policy.

Name of Employee (print): _____

Title: _____

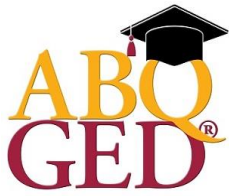
Employee Signature

Date

Witness: _____

Date: _____

Copy to: Employee
Employee File



ALBUQUERQUE ALC, INC.

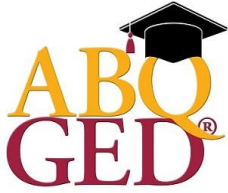
"AT WILL" STATEMENT
(CONSENT FORM)

All employment with Albuquerque ALC, Inc., is employment "at-will" meaning the company or the employee can terminate employment at anytime, with or without notice or cause. No one has the authority to alter the relationship, or employ anyone on a basis other than "at-will" employment except by a written agreement, signed by the Executive Director of the organization.

Employee Signature

Date

Copy to: Employee
Employee File



ALBUQUERQUE ALC, INC.
CONFIDENTIALITY POLICY

Date/Time

I, _____, have been informed of the specifics of ABQ-ALC policy and the Federal regulation governing confidentiality and disclosure of any client or family names, financial information, social or referral information, involvement in outside services, status, or records.

I understand the definitions of disclosure and confidentiality. The policy of confidentiality and ethical behavior has been explained to me. I agree to follow these rules and behave in a professional, ethical manner at all times.

I understand that misconduct and/or breaches of confidentiality will be grounds for disciplinary action, including dismissal.

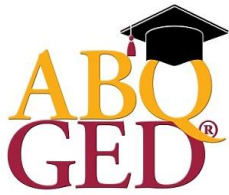
Printed Name

Signature

Title

Witnessed By

Copy to: Employee
 Employee File



Albuquerque ALC, Inc. CONFLICT OF INTEREST POLICY

ABQ-ALC is a nonprofit, tax-exempt organization. Maintenance of its tax-exempt status is important both for its continued financial stability and for public support. Therefore, the IRS as well as state regulatory and tax officials view the operations of ABQ-ALC as a public trust, which is subject to scrutiny by and accountable to such governmental authorities as well as to members of the public.

Consequently, there exists between ABQ-ALC and its board, officers, and management employees and the public a fiduciary duty, which carries with it a broad and unbending duty of loyalty and fidelity. The board, officers, and management employees have the responsibility of administering the affairs of ABQ-ALC honestly and prudently, and of exercising their best care, skill, and judgment for the sole benefit of ABQ-ALC. Those persons shall exercise the utmost good faith in all transactions involved in their duties, and they shall not use their positions with ABQ-ALC or knowledge gained therefrom for their personal benefit. The interests of the organization must be the first priority in all decisions and actions.

SECTION 2. PERSONS CONCERNED:

This statement is directed not only to directors and officers, but to all employees who can influence the actions of ABQ-ALC. For example, this would include all who make purchasing decisions, all persons who might be described as "management personnel," and anyone who has proprietary information concerning ABQ-ALC.

SECTION 3. AREAS IN WHICH CONFLICT MAY ARISE:

Conflicts of interest may arise in the relations of directors, officers, and management employees with any of the following third parties:

8. Persons and firms supplying goods and services to ABQ-ALC.
9. Persons and firms from whom ABQ-ALC leases property and equipment.
10. Persons and firms with whom ABQ-ALC is dealing or planning to deal in connection with the gift, purchase or sale of real estate, securities, or other property.
11. Competing or affinity organizations.
12. Donors and others supporting ABQ-ALC.
13. Agencies, organizations, and associations which affect the operations of ABQ-ALC.
14. Family members, friends, and other employees.

SECTION 4. NATURE OF CONFLICTING INTEREST:

A conflicting interest may be defined as an interest, direct or indirect, with any persons or firms mentioned in Section 3. Such an interest might arise through:

6. Owning stock or holding debt or other proprietary interests in any third party dealing with ABQ-ALC.
7. Holding office, serving on the board, participating in management, or being otherwise employed (or formerly employed) with any third party dealing with ABQ-ALC.
8. Receiving remuneration for services with respect to individual transactions involving ABQ-ALC.
9. Using ABQ-ALC's time, personnel, equipment, supplies, or good will for other than ABQ-ALC-approved activities, programs, and purposes.
10. Receiving personal gifts or loans from third parties dealing or competing with ABQ-ALC. Receipt of any gift is disapproved except gifts of a value less than \$50, which could not be refused without discourtesy. No personal gift of money should ever be accepted.

SECTION 5. INTERPRETATION OF THIS STATEMENT OF POLICY:

The areas of conflicting interest listed in Section 3, and the relations in those areas which may give rise to conflict, as listed in Section 4, are not exhaustive. Conflicts might arise in other areas or through other relations. It is assumed that the directors, officers, and management employees will recognize such areas and relation by analogy.

The fact that one of the interests described in Section 4 exists does not necessarily mean that a conflict exists, or that the conflict, if it exists, is material enough to be of practical importance, or if material, that upon full disclosure of all relevant facts and circumstances it is necessarily adverse to the interests of ABQ-ALC.

However, it is the policy of the board that the existence of any of the interests described in Section 4 shall be disclosed before any transaction is consummated. It shall be the continuing responsibility of the board, officers, and management employees to scrutinize their transactions and outside business interests and relationships for potential conflicts and to immediately make such disclosures.

SECTION 6. DISCLOSURE POLICY AND PROCEDURE:

Transactions with parties with whom a conflicting interest exists may be undertaken only if all of the following are observed:

4. The conflicting interest is fully disclosed;
5. The person with the conflict of interest is excluded from the discussion and

approval of such transaction;

6. A competitive bid or comparable valuation exists; and

4. The [board or a duly constituted committee thereof] has determined that the transaction is in the best interest of the organization.

Disclosure in the organization should be made to the chief executive officer (or if she or he is the one with the conflict, then to the board chair), who shall bring the matter to the attention of the [board or a duly constituted committee thereof]. Disclosure involving directors should be made to the board chair, (or if she or he is the one with the conflict, then to the board vice-chair) who shall bring these matters to the [board or a duly constituted committee thereof].

The [board or a duly constituted committee thereof] shall determine whether a conflict exists and in the case of an existing conflict, whether the contemplated transaction may be authorized as just, fair, and reasonable to ABQ-ALC. The decision of the [board or a duly constituted committee thereof] on these matters will rest in their sole discretion, and their concern must be the welfare of ABQ-ALC and the advancement of its purpose.

I, _____, acknowledge that I have read the ABQ-ALC Conflict of Interest Policy, and I agree to the terms and provisions contained in such policy.

Name of Employee (print): _____

Title: _____

Employee Signature

Date

Witness: _____

Date: _____

Copy to: Employee
Employee File

CONFLICT OF INTEREST DISCLOSURE STATEMENT

Preliminary note: In order to be more comprehensive, this statement of disclosure/questionnaire also requires you to provide information with respect to certain parties that are related to you. These persons are termed “affiliated persons” and include the following:

- 1. your spouse, domestic partner, child, mother, father, brother or sister;
- 2. any corporation or organization of which you are a board member, an officer, a partner, participate in management or are employed by, or are, directly or indirectly, a debt holder or the beneficial owner of any class of equity securities;

and

- 3. any trust or other estate in which you have a substantial beneficial interest or as to which you serve as a trustee or in a similar capacity.

1. NAME OF EMPLOYEE OR BOARD MEMBER: (Please print)

2. CAPACITY: _____ board of directors _____ executive committee

_____ officer _____ committee member

_____ staff (position): _____

3. Have you or any of your affiliated persons provided services or property to ABQ-ALC in the past year? _____ YES _____ NO

If yes, please describe the nature of the services or property and if an affiliated person is involved, the identity of the affiliated person and your relationship with that person:

4. Have you or any of your affiliated persons purchased services or property from ABQ-ALC in the past year? _____ YES _____ NO

If yes, please describe the purchased services or property and if an affiliated person is involved, the identity of the affiliated person and your relationship with that person:

5. Please indicate whether you or any of your affiliated persons had any direct or indirect interest in any business transaction(s) in the past year to which ABQ-ALC was or is a party?

____ YES ____ NO

If yes, describe the transaction(s) and if an affiliated person is involved, the identity of the affiliated person and your relationship with that person:

6. Were you or any of your affiliated persons indebted to pay money to ABQ-ALC at any time in the past year (other than travel advances or the like)? ____ YES ____ NO

If yes, please describe the indebtedness and if an affiliated person is involved, the identity of the affiliated person and your relationship with that person:

7. In the past year, did you or any of your affiliated persons receive, or become entitled to receive, directly or indirectly, any personal benefits from ABQ-ALC or as a result of your relationship with ABQ-GED, that in the aggregate could be valued in excess of \$1,000, that were not or will not be compensation directly related to your duties to ABQ-GED?

____ YES ____ NO

If yes, please describe the benefit(s) and if an affiliated person is involved, the identity of the affiliated person and your relationship with that person:

8. Are you or any of your affiliated persons a party to or have an interest in any pending legal proceedings involving ABQ-ALC? _____ YES _____ NO

If yes, please describe the proceeding(s) and if an affiliated person is involved, the identity of the affiliated person and your relationship with that person:

9. Are you aware of any other events, transactions, arrangements or other situations that have occurred or may occur in the future that you believe should be examined by ABQ-ALC's [board or a duly constituted committee thereof] in accordance with the terms and intent of ABQ-ALC's conflict of interest policy? _____ YES _____ NO

If yes, please describe the situation(s) and if an affiliated person is involved, the identity of the affiliated person and your relationship with that person:

I CONFIRM that I have read and understand ABQ-ALC's conflict of interest policy and that my responses to the above questions are complete and correct to the best of my information and belief. I agree that if I become aware of any information that might indicate that this disclosure is inaccurate or that I have not complied with this policy, I will notify ABQ-GEDs Executive Director immediately.

Signature

Date

GIFT POLICY AND DISCLOSURE FORM

As part of its conflict of interest policy, ABQ-ALC requires that directors, officers, and employees decline to accept certain gifts, consideration or remuneration from individuals or companies that seek to do business with ABQ-GED or are a competitor of it. This policy and disclosure form is intended to implement that prohibition on gifts.

"Responsible Person" is any person serving as an officer, employee, or a member of the board of directors of ABQ-ALC.

“Family Member” is a spouse, domestic partner, parent, child or spouse of a child, or a brother, sister, or spouse of a brother or sister, of a Responsible Person.

“Contract or Transaction” is any agreement or relationship involving the sale or purchase of goods, services or rights of any kind, receipt of a loan or grant, or the establishment of any other pecuniary relationship. The making of a gift to ABQ-ALC is not a “contract” or “transaction.”

Prohibited gifts, gratuities, and entertainment. Except as approved by the Chairman of the Board or his designee or for gifts of a value less than \$50 which could not be refused without discourtesy, no Responsible Person or Family Member shall accept gifts, entertainment or other favors from any person or entity which:

1. Does or seeks to do business with ABQ-ALC or,
2. Does or seeks to compete with ABQ-ALC or,
3. Has received, is receiving, or is seeking to receive a Contract or Transaction with ABQ-ALC.

GIFT STATEMENT

I certify that I have read the above policy concerning gifts, and I agree that I will not accept gifts, entertainment, or other favors from any individual or entity, which would be prohibited by the above policy. Following my initial statement, I agree to provide a signed statement at the end of each calendar year certifying that I have not received any such gifts, entertainment, or other favors during the preceding year.

Signature

Date

INITIAL AND ANNUAL CONFLICT CERTIFICATION

BOARD, OFFICERS, AND STAFF

I HAVE READ AND AGREE TO ABIDE BY ABQ-GED'S CONFLICT-OF-INTEREST POLICY. I HAVE RECEIVED AND REVIEWED ABQ-ALC'S VENDOR AND EMPLOYEE LISTS. TO THE BEST OF MY KNOWLEDGE, I HAVE NO CONFLICTS AS DESCRIBED IN THIS POLICY.

SIGNATURE

NAME (PLEASE PRINT)

DATE

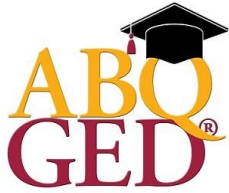
-OR-

I HAVE READ AND AGREE TO ABIDE BY ABQ-ALC'S CONFLICT-OF-INTEREST POLICY. I HAVE RECEIVED AND REVIEWED ABQ-ALC'S VENDOR AND EMPLOYEE LISTS. TO THE BEST OF MY KNOWLEDGE, I HAVE NO CONFLICTS AS DESCRIBED IN THIS POLICY, EXCEPT THOSE NOTED BELOW OR ON THE ATTACHED PAPER.

SIGNATURE

NAME (PLEASE PRINT)

DATE



ALBUQUERQUE ALC, INC.

DISCRIMINATION AND SEXUAL HARASSMENT

POLICY AND REPORTING PROCEDURE

A. PROHIBITION OF DISCRIMINATION AND SEXUAL HARASSMENT

ABQ-ALC, disapproves of, and will not tolerate, discrimination based on sex, race, religion, national origin, ancestry, physical or mental disability or medical condition and ABQ-ALC does not tolerate sexual harassment of its employees or by its employees. Any employee who engages in discrimination or sexual harassment will be subject to discipline, and appropriate corrective action will be taken to prevent its recurrence. Any incidents of discrimination or sexual harassment by anyone, including non-employees, should immediately be brought to the attention of the Executive Director for appropriate action.

B. SEXUAL HARASSMENT

The equal Employment Opportunity Commission has adopted guidelines, which state that unwelcome advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute “sexual harassment” when:

- (i) submission to the conduct is an explicit or implicit term or condition of an individual’s employment;
- (ii) the submission to or rejection of the conduct by an individual is the basis or any employment decision affecting that individual; or
- (iii) the conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creating an intimidation, hostile, or offensive working environment. A hostile work environment may be one where crude or vulgar language is used, jokes of sexual nature are told, comments are made that demean an individual based on gender, unwelcome nicknames, such as honey or sweetie, are used, or photographs, calendars, magazines, books, etc. nude or partially nude individuals are disseminated.

C. DISCRIMINATION AND SEXUAL HARASSMENT COMPLAINT PROCEDURES

Any employee who feels that he/she has been subject of discrimination or sexual harassment by anyone, including non-employees, should follow this procedure in bringing the matter to the organization’s attention:

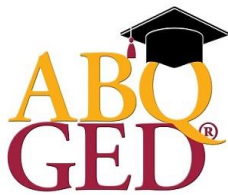
- (i) Executive Director and/or the Assistant Executive Director. This report maybe oral or written.
- (ii) The director will advise the person who allegedly engaged in the discrimination or harassment of the charge. The complaint will be investigated promptly. The complaint will be kept as confidential as possible.
- (iii) After the investigation, it will be determined whether sexual harassment has occurred. The people involved will be notified of the decision.
- (iv) If a determination is made that sexual harassment has occurred, appropriate disciplinary action, which may include discharge, will be taken. The severity of the discipline will be determined by the degree and/or frequency of the offense.
- (v) Employees who complain of sexual harassment or who assist another will not be retaliated against.

I acknowledge that I have read the above policy on discrimination and harassment, I fully understand it, and I agree to its provisions.

Date

Employee’s Signature

Title



TECHNOLOGY POLICY

By opening my e-mail, by sending or receiving information, by logging onto the internet, or by using any of ABQ-ALC's software, I am agreeing to follow and abide by all policies, rules, and procedures, of ABQ-ALC's Technology Policy and I understand that this technology has been provided by ABQ-ALC at its own expense and is ABQ-ALC's private property. This technology is another tool for my use in my school work or business communication. I further understand any violation of ABQ-ALC's Technology Policy will subject me to losing access privileges and may affect my ability to continue in the ABE/ALC program.

I agree to not share passwords and to not grant anyone who is not authorized to have personal access to ABQ-ALC's computers as well, because I recognize that visiting unauthorized sites, places the computers at great risk of being damaged by viruses, and furthermore, jeopardizes our program's access to our sponsor's networks, therefore I must comply with the Bernalillo County, City of Albuquerque, as well as any other partner's computer use policies.

I understand that I am not to use my computer or Internet to communicate anything that might be construed as harassment or offensive to others based on race, sex, or disability, religion, or National origin. I will not use the Internet or e-mail to solicit business for a non-work venture or to further political or religious causes. If I have any questions about whether I may circulate certain information, I will ask before I do so.

ABQ-ALC, may review audit, and download e-mail messages that I send or receive and may monitor my internet access. By using these media, I agree to waive any privacy I may have in these communications. If I am found to have created or sent abusive or inappropriate matters from the Internet, I know that I will be subject to discipline, up to and including dismissal from the program.

I understand that I have no right of privacy with respect the company's software, e-mail, or internet access. I know that I cannot use unauthorized or secret passwords and that all passwords must be shared with the program representative. Violation of this provision will subject me to discipline, up to and including dismissal from the program.

I understand that I cannot print, download, or send any sexually explicit images, messages, cartoons, or jokes. If I receive this from another person, I will immediately advise the sender that I am not permitted to receive such information and not to send it again. If I need assistance in responding to situations such as described above, I will contact a program representative.

I have read the above policy and understand that when I use, open or access ABQ-ALC's software, e-mail, or Internet, I have no right to privacy in their use of the communication of information. If I have questions about whether an activity is appropriate, I will contact a program representative. I understand that violation of this policy will result in discipline, up to and including dismissal from the program.

Employee Signature

Date

Copy to: Employee



**ALBUQUERQUE GED, INC (ABQ-GED)
STATEMENT OF MILEAGE & PER DIEM**

Name:		Date:		FISCAL YR:	
DATE	FROM	TIME LEFT	TO	TIME ARRIVED	MILES

FOR OFFICE USE ONLY	
TOTAL MILES	0
MILEAGE REIMBURSEMENT RATE	\$0.43
MILEAGE REIMBURSEMENT AMOUNT	\$0.00
PER DIEM RATE FOR BREAKFAST	
BREAKFAST INCLUDED	
PER DIEM RATE FOR LUNCH	
LUNCH INCLUDED	
PER DIEM RATE FOR DINNER	
DINNER INCLUDED	
PER DIEM REIMBURSEMENT AMOUNT	\$0.00
TOTAL AMOUNT REQUESTED	\$0.00

Employee Signature

Supervisor Signature

Date

Date

**END OF
DOCUMENT**