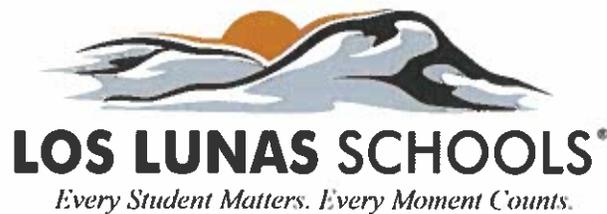


Dr. Arsenio Romero
Superintendent



Eloy G. Giron, President
P. David Vickers, Vice President
Frank A. Otero, Secretary
Bryan C. Smith, Member
Steven R. Otero, Member

April 28, 2021

Brian S. Colon, Esq., CFE
New Mexico State Auditor
Office of the State Auditor
2540 Camino Edward Ortiz, Suite A
Santa Fe, New Mexico 87507

Re: Los Lunas Schools Fiscal Year 2020 Audit

Dear State Auditor Colon:

This responds to your letter to the members of the Board of Education of the Los Lunas Schools (“LLS” or “School District”) and Superintendent Romero dated March 3, 2021. The March 3 letter requested the corrective action taken thus far, documentation identified in support of the corrective action taken, and status of progress toward resolving the issues identified as Board of Education-related findings in the District’s Fiscal Year 2020 Independent Auditor’s Report (“Report”).

As stated in your letter, the Report sets forth a number of possible legal violations or allegations thereof that the auditor noted were potential violations required to be reported as audit findings. The referenced allegations appear primarily to relate to the actions of individual board members as opposed to the Board as a whole, though some relate to the Board as a whole. The Board as a whole cannot speak to the actions or intentions of its individual members or specifically address the allegations. Those individual board members would assert that they did nothing outside of a motive to do what is best for the District and students of Los Lunas, and that they believed at all times they were complying with the law. The Board as a whole does not have enough information about those specific allegations to rebut them or concede that violations occurred. The Board can state that at least some of the allegations in the Report are merely allegations, and without merit. Among the allegations noted in the Report were that “The Board may have violated the Open Meetings Act (“OMA”) by going into closed session illegally during the Spring of 2020.” It is believed that these allegations are the same as those made to the Office of the Attorney General Open Government Division, which alleged that the Board improperly entered into closed session on March 16, 2020, April 6, 2020, April 16, 2020, April 21, 2020, and May 26, 2020. The AGO investigated those allegations and concluded that, at each of those meetings, the Board complied with OMA and justifiably entered into closed session.¹

¹ For the March 16, 2020 meeting the AGO found that the Board substantially complied with OMA despite that it recited the incorrect OMA exception on its agenda for going into closed session. The AGO determination states that the closed session meeting was to discuss complaints about the Superintendent, which was a valid closed session topic pursuant to the OMA’s limited personnel matters exception, but not pursuant to the OMA’s attorney-client communications related to pending or threatened litigation exception. A copy of the AGO’s determination is enclosed with this letter.

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Preparing, empowering, and inspiring all students to reach their maximum potential.



Notwithstanding that the Report's board-related findings are potential violations based on allegations, the Board takes those findings extremely seriously. Clearly, the Board, and its members, must follow the law. The Board is committed to good governance, transparency, and compliance with all laws while performing its public duties. With this letter, we hope to demonstrate what the board has done and is committed to do in the interest of good governance of the School District and to foster public trust in that good governance.

The Board has taken, or is committed to taking, the following corrective action measures to ensure that violations or potential violations like those stated in the Report do not occur in the future²:

- On January 5, 2021, all five board members and senior district administrators received training on the Open Meetings Act, Inspection of Public Records Act, Procurement Code, Governmental Conduct Act, and School Board vs. Superintendent duties from Lisa Chai, PED General Counsel, Joe Guillen, Executive Director of the New Mexico School Boards Association (NMSBA), and Stan Rounds, Executive Director of the New Mexico Coalition of Educational Leaders and New Mexico School Superintendents Association. This training was in response to some of the issues raised in the audit report. A copy of the training materials are enclosed with this letter.
- On April 8-10, four out of five LLS Board Members (Eloy Giron, Bryan Smith, Frank Otero, and David Vickers), Superintendent Dr. Romero, and senior district administrators attended the National School Board Association's virtual annual conference that included focused training in various issues important to upgrade board member effectiveness including Governance and Executive Leadership and School Board/Superintendent Relationships. A copy of the event agenda is included with this letter.
- On April 14, four out of five LLS Board Members (Eloy Giron, Bryan Smith, Steven Otero, and David Vickers) received training at the NMSBA Virtual Spring Region IV Meeting on "Understanding Ethics, Transparency Obligations, IPRA, OMA, and Governmental Conduct Act" by the Ortiz & Zamora Law Firm. This topic was chosen by LLS Board Member Bryan Smith in his capacity as Region IV President.
- On April 27, at the Regular Board Meeting, the Board discussed, during the Superintendent's Report:
 - Working to develop a policy this year related to the exclusive use of District email and phone for the conduct of District business for subsequent Board approval;
 - Finance and Audit Committee reports becoming standing agenda items at Regular Board Meetings;
 - Working to develop charter documents for the audit and finance committees for subsequent review and potential Board approval; and
 - Seeking opportunities for training for the Board and audit and finance committees relating to statutory duties and best practices for those committees.

² This is not intended to be an exhaustive list of all training the Board has received.



- On May 4, the Board will hold a Board/Superintendent Training Retreat. The training will be facilitated by Dr. Hugh Prather and Dr. Gloria Rendon, two long-standing school officials and consultants who regularly provide training independently or through NMSBA for New School board member training, school leadership development programs, and Board self-evaluation. Among the items to be discussed and trained on at the retreat are the following:
 - Board and Superintendent Communication Preferences;
 - Board Role and Superintendent Role in an Effective Governance Team;
 - Conducting a Preliminary Strategic Needs Assessment in Preparation for the Creation of a District Strategic Plan;
 - Next steps in Board/Superintendent team development and identifying timelines for those steps.
 - Review of Board Policies 2.2.7 (statutory and regulatory powers and duties of School Boards), 2.2.13 (Board members/relatives doing business with the District), 3.15.3(C) (Relating to contacting vendors during a procurement process), 5.6.7.2.1 (relating to employee/family members doing business with the district). These were specific recommendations from the District's Independent Public Auditor.
- On June 4 and 5, board members will attend the annual NMSBA School Law Conference. Among the topics expected for board members are Audit and Finance Committee responsibilities and best practices, Board and Superintendent roles and responsibilities and the statutory separation of powers embodied in those roles, the Sunshine laws (OMA and IPRA), Board Member Ethics (including statutory conflict of interest laws in the Public School Code, Procurement Code, and the Governmental Conduct Act), an overview of school finance and recent changes to the State Equalization Guarantee formula, and school elections.
- Following the Training Retreat, the Board will:
 - Implement the recommendations in the Report related to the Audit and Finance Committees;
 - Review internal controls recommended or implemented by district administration related to the findings on a regular basis.
 - Receive audit committee and administration reports related to other findings.
 - Review updates to procurement policies and procedures recommended by the auditor and implemented by District administration.
 - Receive a report on updates to the District Business Office Procedures Manual.
 - Review internal controls related to the inventory control system and other recommendations.
 - Receive regular reports and track compliance and corrective action related to all other findings in the Report.

The Board understands its responsibilities to the citizens of the School District, and that it holds the assets and fulfills the responsibilities of the district in public trust for the benefit of those citizens and particularly the students. The Board performs its obligations with administrators employed to positions of significant authority and responsibility. The Board understands that its relationship with many of the District's administrators is impaired by mistrust, on both sides.



The Board is committed to improving those relationships so that the Board and administration can work productively, and accountably, together for the students in the Los Lunas Schools. Above all, the Board and its members are committed to knowing and complying with all laws while providing for the best possible public education of the District's students.

This letter was approved by the Board at in open session at the Board's April 27 Board Meeting. We hope you find this responsive to your letter. Please contact us with any questions or concerns.

Sincerely,

THE BOARD OF EDUCATION OF THE LOS LUNAS SCHOOLS



By: Eloy Giron, Board President

