

**TITLE 8            SOCIAL SERVICES**  
**CHAPTER 14    JUVENILE JUSTICE**  
**PART 19        FISCAL MANAGEMENT AND INVENTORY CONTROL**

**8.14.19.1        ISSUING AGENCY:** Children, Youth and Families Department.  
[8.14.19.1 NMAC - N, 6/1/2010]

**8.14.19.2        SCOPE:** This rule applies to clients and staff of the juvenile justice division, also referred to as juvenile justice services, of the children, youth and families department.  
[8.14.19.2 NMAC - N, 6/1/2010]

**8.14.19.3        STATUTORY AUTHORITY:** Sections 32A-1-1 et seq., 32A-2-1 et seq., 32A-3-1 et seq., 32A-4-1 et seq., 32A-11-1 et seq., 32A-15-1 et seq. NMSA 1978 Comp., as amended.  
[8.14.19.3 NMAC - N, 6/1/2010]

**8.14.19.4        DURATION:** Permanent.  
[8.14.19.4 NMAC - N, 6/1/2010]

**8.14.19.5        EFFECTIVE DATE:** June 1, 2010, unless a later date is cited at the end of a section.  
[8.14.19.5 NMAC - N, 6/1/2010]

**8.14.19.6        OBJECTIVE:** To establish standards and guidelines for programs which serve the best interest of the clients, persons and property under the supervision or in the custody of the department including implementation of Cambiar New Mexico. This rule further establishes guidelines to address the safety of clients and staff and for the protection of department resources. This rule emphasizes the value and importance of staff in the delivery of services to our clients.  
[8.14.19.6 NMAC - N, 6/1/2010]

**8.14.19.7        DEFINITIONS:**

- A.        “Budget”** refers to a plan for allocation and anticipated revenues and expenditures.
  - B.        “Cambiar (Change) New Mexico”** refers to the name designated by the children, youth and families department (CYFD) for its juvenile justice reform initiative that focuses on rehabilitation and relationships. Clients and juvenile justice services’ staff members build one-on-one relationships with each other and learn to interact in a completely different way than the old “correctional” model. Group building activities designed to build trust and communication are key components as well as family and community involvement.
  - C.        “Canteen or commissary”** refers to an area or system where approved items are available for purchase by juvenile justice services’ clients.
  - D.        “Client”** refers to a person who is committed to the custody of the CYFD department’s (CYFD) juvenile justice services or who is receiving services from CYFD’s juvenile justice services.
  - E.        “Department”** refers to the New Mexico CYFD department.
  - F.        “Director”** refers to the juvenile justice service director.
  - G.        “Facility”** refers to a facility operated by, or on behalf of the CYFD department’s juvenile justice services, or any other facility or location designated by the juvenile justice services director to house or provide care to clients committed to the custody of CYFD department.
  - H.        “Juvenile justice services” or “juvenile justice division”** refers to the organizational unit within CYFD that operates juvenile justice facilities, and provides other services under the Delinquency Act, NMSA 1978 section 32A-2-1 et seq.
  - I.        “Secretary”** refers to the cabinet secretary of CYFD.
  - J.        “Secure facility”** refers to Camino Nuevo youth center, J. Paul Taylor center, youth diagnostic and development center or any other facility designated a secure facility by the director of juvenile justice services.
  - K.        “Staff”** refers to employee(s) of CYFD.
  - L.        “Superintendent”** refers to the chief facility administrator at a JJS facility.
  - M.        “Youth care specialist”** refers to juvenile justice services’ security employees whose primary duties include working directly with clients.
- [8.14.19.7 NMAC - N, 6/1/2010]

**8.14.19.8 FISCAL MANAGEMENT AND INVENTORY CONTROL:** Juvenile justice services maintains accountability for resources and assets through fiscal planning, budgeting, acceptable accounting procedures and regular auditing and review. This includes the use of appropriately qualified fiscal officers, designated administrators responsible for fiscal management and control, meeting department of finance and administration regulations and fostering staff participation in budget preparation, requests and revisions.  
[8.14.19.8 NMAC - N, 6/1/2010]

**8.14.19.9 CHIEF FINANCIAL OFFICER:** The deputy director for administration is the designated chief financial officer for juvenile justice services and responsible for fiscal management and control through the maintenance of an accounting system designed to show the current status of all appropriations and expenditures.  
[8.14.19.9 NMAC - N, 6/1/2010]

**8.14.19.10 FRAUDULENT ACTIVITIES:** Any employee who has reasonable suspicion that a violation involving a financial matter has occurred regarding agency fiscal management or control, regardless if state funding is involved, must report the matter to the director of juvenile justice services or appropriate law enforcement or regulatory body.  
[8.14.19.10 NMAC - N, 6/1/2010]

**8.14.19.11 BUDGET PREPARATION, REQUESTS AND REVISIONS:** Juvenile justice services shall conduct an annual meeting with superintendents, administrative department heads and other key staff members to discuss funding daily operations, additional supply or equipment needs, capital improvement planning, financing program development, short and long range objectives, staffing and any additional budget requests or revisions.  
[8.14.19.11 NMAC - N, 6/1/2010]

**8.14.19.12 CLIENT FUNDS:** Juvenile justice services maintains a system to account for client funds that includes an agency fund trust bank account, monitored and controlled using accepted accounting procedures. All contributing clients are provided with a monthly statement that includes prior period balances, itemized expenditures, and ending balances forwarded for the current accounting period.  
[8.14.19.12 NMAC - N, 6/1/2010]

**8.14.19.13 CLIENT PERSONAL ACCOUNTS:** Juvenile justice services allows approved clients to open personal accounts with a federally insured financial institution, or if clients have a preexisting account, to maintain the account. Access to personal client accounts shall be guided and approved by juvenile justice services.  
[8.14.19.13 NMAC - N, 6/1/2010]

**8.14.19.14 CLIENT FUND INTEREST:** Any interest gained from a juvenile justice services fund trust account contributed to by the client or their family shall accrue to the benefit of the client.  
[8.14.19.14 NMAC - N, 6/1/2010]

**8.14.19.15 CLIENT RESTITUTION:** Juvenile justice services may disburse funds from a client's account to secure court ordered restitution payments or other legally binding financial obligations until such time as the obligation is met.  
[8.14.19.15 NMAC - N, 6/1/2010]

**8.14.19.16 CLIENT TRANSACTIONS:** Staff members, staff member families, clients, client families, volunteers, volunteer families, contract providers or interns are not allowed to enter into or engage in financial transactions with clients without the prior written approval of the director of juvenile justice services.  
[8.14.19.16 NMAC - N, 6/1/2010]

**8.14.19.17 CLIENT COMMISSARY:** Clients may have the ability to purchase items that are not furnished by the facility through a juvenile justice services operated canteen or commissary.  
[8.14.19.17 NMAC - N, 6/1/2010]

**8.14.19.18 FUNDRAISING:** Juvenile justice services permits fundraising activities that benefit the clients of a facility or unit. Fundraising activities are not approved for the benefit of non-clients. All fundraising activities must be pre-approved and all monies handled in accordance with cash handling procedures.

[8.14.19.18 NMAC - N, 6/1/2010]

**8.14.19.19 PETTY CASH:** Juvenile justice services shall maintain petty cash accounts and shall disburse cash for small purchases of immediate need. Limits and exceptions on petty cash are established by the department of finance and administration. All cash collected and disbursed from petty cash accounts shall be reported to the deputy director of administration or designee on a daily basis.

[8.14.19.19 NMAC - N, 6/1/2010]

**8.14.19.20 CASH HANDLING:** CYFD maintains proper safeguards and internal controls for all cash handling in accordance with state statute, department of finance and administration rule or regulation and generally accepted accounting principles. All monies collected within the agency shall be placed in an officially designated secure location, on a daily basis.

[8.14.19.20 NMAC - N, 6/1/2010]

**8.14.19.21 FIXED ASSETS CONTROL:** Juvenile justice services shall maintain fixed asset records in order to protect the physical plant and equipment from theft, misuse or undue wear and tear. In addition, stewardship responsibility for particular assets assigned to specific individuals shall be recorded and regularly monitored for on-going repairs and preventive maintenance schedules.

[8.14.19.21 NMAC - N, 6/1/2010]

**8.14.19.22 SUPPLIES, MATERIALS AND EQUIPMENT CONTROL:** Juvenile justice services maintains control, care and security over all supplies, materials and equipment. Inventory controls systems shall be developed based on size, complexity, usage frequency and storage amount. Inventory control shall include both perpetual and periodic inventories to ensure sufficient quantities to perform daily operations while avoiding waste through over or redundant ordering.

[8.14.19.22 NMAC - N, 6/1/2010]

**8.14.19.23 GAS AND PURCHASE CARD USE:** CYFD approves the use of New Mexico gasoline credit cards for the purchase of gasoline and other items necessary for the appropriate maintenance of state vehicles. An authorized list of approved purchases shall be maintained by the deputy director of administration and made available to all facilities, departments or service areas authorized to use New Mexico gasoline credit cards.

[8.14.19.23 NMAC - N, 6/1/2010]

**8.14.19.24 AUDITING AND REVIEW SCHEDULES:** In accordance with department of finance and administration rules and regulations, juvenile justice services shall conduct or provide for independent financial audits of its facilities, administrative and service areas.

[8.14.19.24 NMAC - N, 6/1/2010]

**8.14.19.25 CONTRACT AND VENDOR SERVICES:** Juvenile justice services will follow the practices in procuring and utilizing contractual or vendor services as prescribed by the department of finance and administration rules and regulations, applicable CYFD policies, service contract content and bid specification and performance.

[8.14.19.25 NMAC - N, 6/1/2010]

**8.14.19.26 PROCEDURES:** The juvenile justice services director will make appropriate procedures available to the public but reserves the right to add, delete or modify procedures under the fiscal management and inventory control policy without notice or comment in furtherance of the mission and goals of the department or service area.

[8.14.19.26 NMAC - N, 6/1/2010]

**HISTORY OF 8.14.19 NMAC:** [RESERVED]