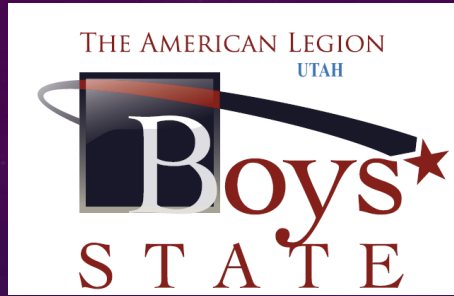




*Brian S. Colón, Esq. CFE  
New Mexico State Auditor*

# Leadership Strategies and Activities Affecting Public Education

# MY PATH TO PUBLIC SERVICE: A NOBLE CALLING



My path to public service began as a young boy when I was first selected to participate in Boys State.



I was later influenced through my studies and am a proud Alum of both NMSU and UNM.



My dedication to service continues as YOUR state auditor.

# An Equation for Effective Leadership

ACCOUNTABILITY +  
TRANSPARENCY =  
EXCELLENCE

## *Accountability*

Crucial to the fair conditions placed upon government and its public servants.

## *Transparency*

Conditions of operational principals to aid in the achievement of openness and equitability.

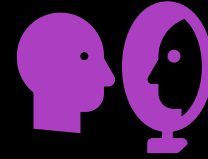
## *Excellence*

Accountability and transparency go hand-in-hand – and together they produce improved excellence in government.

# LEADING WITH EMOTIONAL INTELLIGENCE

## 4-Types of Emotional Intelligence

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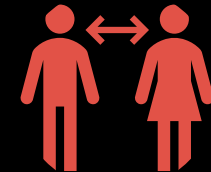
Self-Awareness



Self-Management



Social Awareness



Relationship  
Management

# Signs of Low Emotional Intelligence



**Being Argumentative**



**Not Listening**



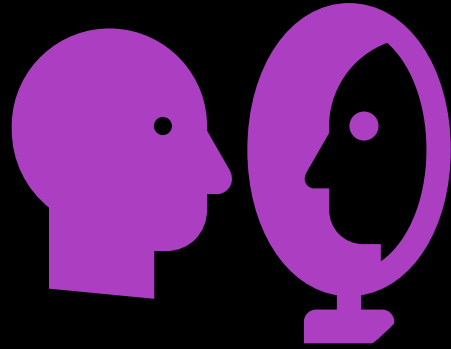
**Blaming Others**



**Emotional Outbursts**

# SIGNS OF LOW EMOTIONAL INTELLIGENCE

TO BE SUCCESSFUL IT'S IMPORTANT TO RECOGNIZE AND ADDRESS WEAKNESSES IN EMOTIONAL INTELLIGENCE.



## SELF-AWARENESS

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- Emotional Self-awareness
- Accurate Self-Assessment
- Self-Confidence



## SELF-MANAGEMENT

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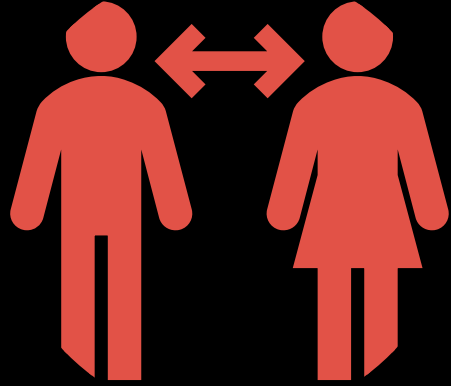
- Self-control
- Trustworthiness
- Conscientiousness
- Adaptability
- Initiative



## SOCIAL AWARENESS

- Empathy
- Organizational Awareness
- Service Oriented

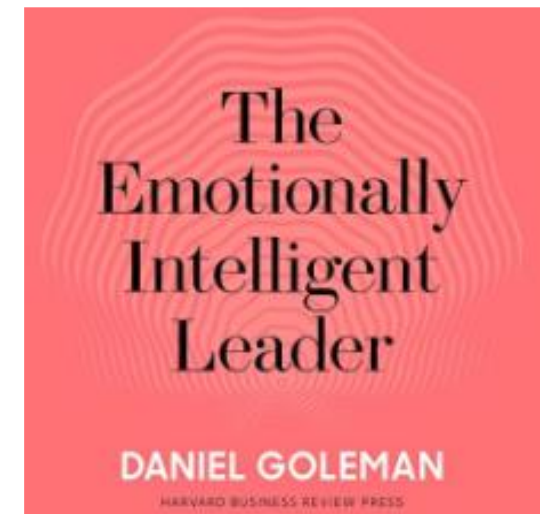
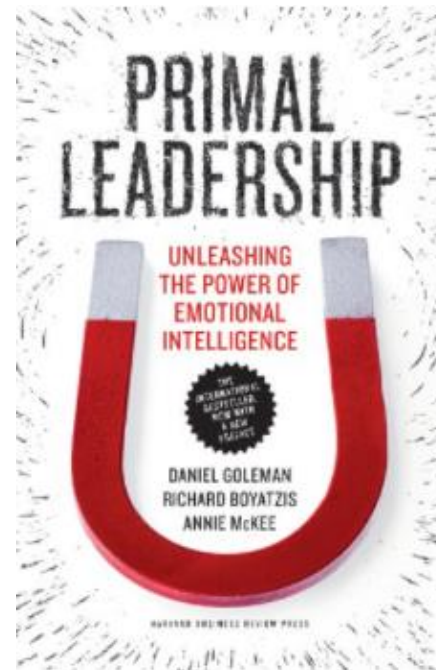




## RELATIONSHIP MANAGEMENT

- Influential
- Visionary Leadership
- Building Bonds
- Developing others
- Teamwork and Collaboration
- Clear communication

# EMOTIONAL INTELLIGENCE LEADERSHIP DEVELOPMENT RESOURCES





ACTIVITIES  
AFFECTING PUBLIC  
EDUCATION

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Covid-19 Bonuses

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Procurement

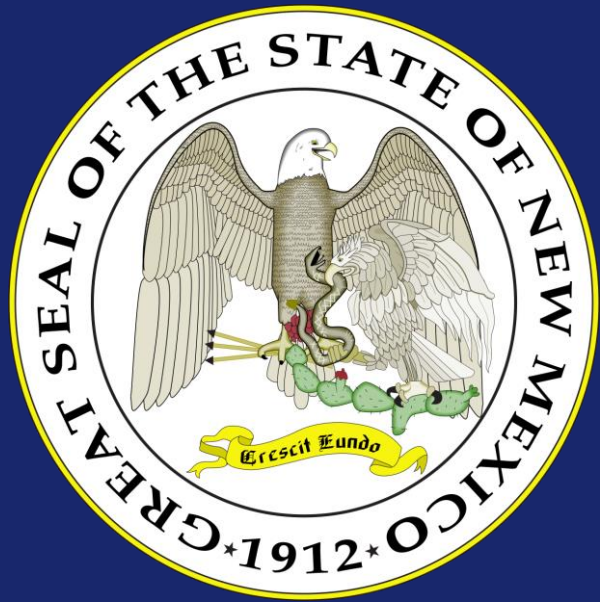
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Fiduciary Duties

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GASB 84 – Fiduciary Duty  
and Student Activity Funds

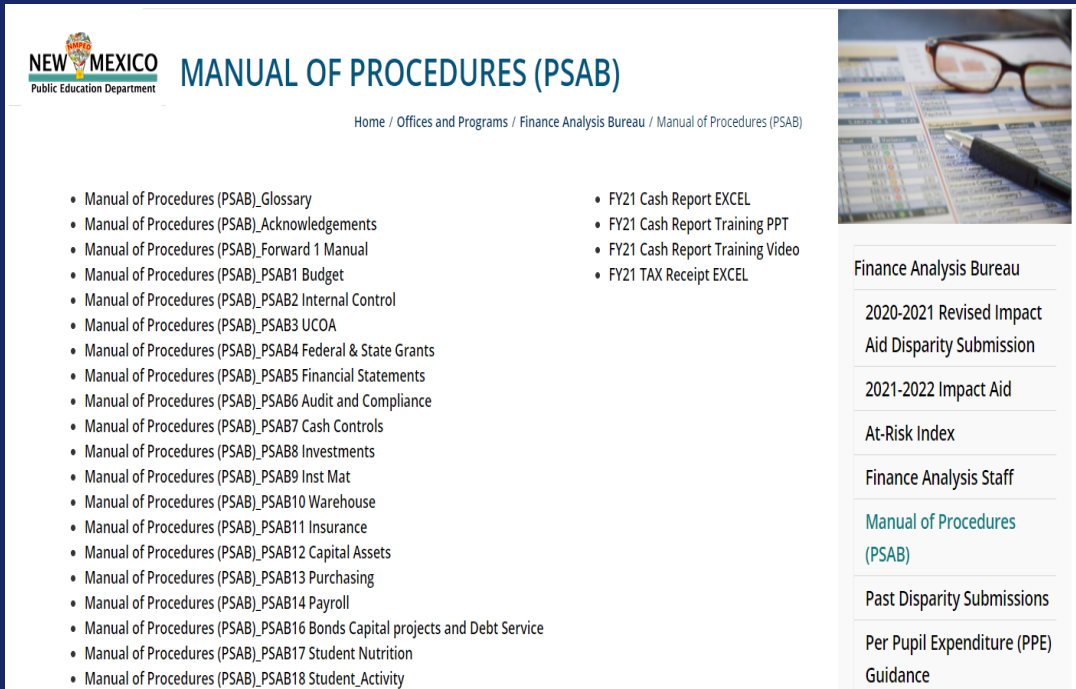
# *COVID-19 Bonuses*



The Office of the State Auditor encourages leadership at school districts to approach any proposed expenditures in a manner that is consistent with the rule, since bonuses are not permitted per the State Constitution.

# Procurement Compliance Tips

## Mitigate Procurement Risks and Reduce and Eliminate Procurement Findings



**NEW MEXICO**  
Public Education Department

### MANUAL OF PROCEDURES (PSAB)

Home / Offices and Programs / Finance Analysis Bureau / Manual of Procedures (PSAB)

- Manual of Procedures (PSAB)\_Glossary
- Manual of Procedures (PSAB)\_Acknowledgements
- Manual of Procedures (PSAB)\_Forward 1 Manual
- Manual of Procedures (PSAB)\_PSAB1 Budget
- Manual of Procedures (PSAB)\_PSAB2 Internal Control
- Manual of Procedures (PSAB)\_PSAB3 UCOA
- Manual of Procedures (PSAB)\_PSAB4 Federal & State Grants
- Manual of Procedures (PSAB)\_PSAB5 Financial Statements
- Manual of Procedures (PSAB)\_PSAB6 Audit and Compliance
- Manual of Procedures (PSAB)\_PSAB7 Cash Controls
- Manual of Procedures (PSAB)\_PSAB8 Investments
- Manual of Procedures (PSAB)\_PSAB9 Inst Mat
- Manual of Procedures (PSAB)\_PSAB10 Warehouse
- Manual of Procedures (PSAB)\_PSAB11 Insurance
- Manual of Procedures (PSAB)\_PSAB12 Capital Assets
- Manual of Procedures (PSAB)\_PSAB13 Purchasing
- Manual of Procedures (PSAB)\_PSAB14 Payroll
- Manual of Procedures (PSAB)\_PSAB16 Bonds Capital projects and Debt Service
- Manual of Procedures (PSAB)\_PSAB17 Student Nutrition
- Manual of Procedures (PSAB)\_PSAB18 Student\_Activity

- FY21 Cash Report EXCEL
- FY21 Cash Report Training PPT
- FY21 Cash Report Training Video
- FY21 TAX Receipt EXCEL

Finance Analysis Bureau

- 2020-2021 Revised Impact Aid Disparity Submission
- 2021-2022 Impact Aid
- At-Risk Index
- Finance Analysis Staff
- [Manual of Procedures \(PSAB\)](#)
- Past Disparity Submissions
- Per Pupil Expenditure (PPE) Guidance

## Follow the procurement code

- P-card transactions
- Lack of a certified procurement officer (CPO)

## New Mexico Manual of Procedures (PSAB)

- Issued by NM Public Education Department
- Establishes critical operation and reporting guidelines for compliance to effectively account for and control the use of resources.

<https://webnew.ped.state.nm.us/bureaus/finance-analysis/manual-of-procedures-psab/>

# FIDUCIARY DUTIES IN GOVERNMENT



## DUTY OF CARE

The duty of care requires that public officials completely and faithfully execute the duties of their respective office.



## DUTY OF LOYALTY

Public fiduciaries have an absolute obligation to put the public's interest before their own direct or indirect personal interests.



## DUTY OF IMPARTIALITY

Public officials have a duty to represent all of their constituents fairly. They must overcome any inherent bias that they possess.



## DUTY OF ACCOUNTABILITY

Without a duty of accountability, the public's ability to monitor the behavior of public fiduciaries would be severely limited.

# FIDUCIARY DUTIES IN GOVERNMENT

## **Duty to preserve the public's trust in government**

Without public trust, government doesn't work. Trust in government is so important, public fiduciaries are charged with protecting and maintaining the public trust.



# FIDUCIARY DUTIES IN GOVERNMENT

## **3** Core Responsibilities Of Fulfilling Fiduciary Duties

### **Act**

Act at all times in good-faith and with the appropriate diligence, care, and skill required under the circumstances.

### **Maintain**

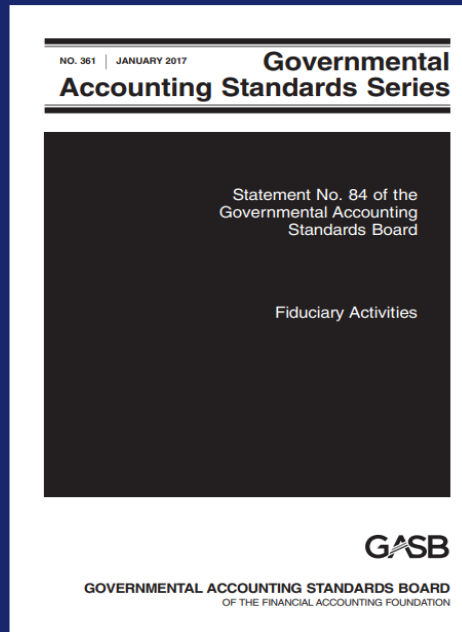
Maintain complete confidentiality at all times, subject to State transparency laws.

### **Institute**

Institute effective internal controls to achieve compliance and to identify and address problems.



# *Fiduciary Duty: District Funds and Student Activity Funds*



Establishes criteria for identifying fiduciary activities and guidance on reporting those activities.

Establishes reporting standards for fiduciary activities.

You can find all the technical requirements of the new standard at the GASB, or you can call our office.

[GASB Statement No. 84, Fiduciary Activities](#)

# SUBMITTING A REPORT OR COMPLAINT ALLEGATIONS OF GOVERNMENTAL WASTE, FRAUD, AND ABUSE

Reports may be made anonymously by submitting a complaint through our online portal at [www.osafraud.org](http://www.osafraud.org) or by calling **1-866-OSA-FRAUD (1-866-672-3728)**.

You may also speak to an investigator by calling **505-476-3800**

You may write to the office at:

**New Mexico Office of the State Auditor  
2540 Camino Edward Ortiz, Suite A  
Santa Fe, NM 87505**



BRIAN S. COLÓN, ESQ. CFE  
NEW MEXICO STATE AUDITOR



**Thank you!**



[Brian.Colon@osa.state.nm.us](mailto:Brian.Colon@osa.state.nm.us)



[www.saonm.org](http://www.saonm.org)



505-476-3800



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