



**AASBO MENTOR
TRAINING PROGRAM**
Assessment of Office Staff




ASSESSMENT OF OFFICE STAFF

- ▶ Assess and Evaluate Current Staff
- ▶ Develop Job Duties and Responsibilities for Each Staff Member
- ▶ Evaluate and Establish Internal Controls
- ▶ Cross Train Entire Staff



**EVALUATE CURRENT
STAFF**
Evaluate Capabilities in Specific Duties



Evaluate Capabilities in Specific Duties

- ▶ What are the assigned duties of each staff member?
- ▶ What are the strengths and weaknesses of each staff member?
 - People Person
 - Technology Expert
 - Bookkeepers
 - Accountants

DEVELOP JOB DUTIES AND RESPONSIBILITIES

- ▶ Review Current Job Duties and Responsibilities
- ▶ Maintain Flexibility to Allow for Subsequent Movement of Staff
- ▶ Include Required Cross-Training
- ▶ Include Required Participation in Workshops and Professional Development

ESTABLISH A PROFESSIONAL DEVELOPMENT PLAN FOR EACH STAFF MEMBER

Professional Development Plan

- ▶ Schedule and Require Participation in Professional Development Training Programs
 - AASBO Certificate Programs for CSFO, Central Office, and Local School Financial Management Staff members
- ▶ Set up in-house training sessions
 - Monthly or Quarterly Meetings

INTERNAL CONTROLS
OUTLINED IN BOARD APPROVED
ACCOUNTING PROCEDURES

SEGREGATION OF DUTIES

- ▶ Clearly designated in Board approved Accounting Policies and Procedures
 - Administrators and employees must sign an acknowledgement of receipt and understanding of Board approved procedures
 - Acknowledgement available on Board website
 - All duties should be shared/verified by more than one individual

- Who receives and distributes mail?
- Who receipts any checks/cash received?
- Who prepares the deposit ticket?
- Who delivers the deposit to the bank?
- Who posts the deposit into the books?
- Who issues checks?
- Who opens the bank statement?
- Who reconciles the bank statement?

INTERNAL CONTROLS

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- ▶ Mandatory Job Rotation
 - Another person learns the job
 - If poor procedures are being practiced, a new set of eyes would be more likely to spot inefficiencies

Review Process for Purchase Approval

- ▶ Requisition signed by program coordinator or principal
- ▶ Purchase Order approved and signed by Superintendent
 - Who checks invoice/verifies against purchase order?
 - Who prepares invoice for payment?
 - Who issues payment?
 - Who mails payment?

Review Process for Payroll Approval

Establish Employee Work Schedule

- Time Clocks
- Sign In and Sign Out Sheets
 - Manager verification of time worked
- Employee Absence
 - Who Approves?
 - Who Makes the Entry into the Payroll System?
 - Who Checks Payroll Entries Prior to Running Payroll?
 - Who Handles Final Distribution of Payroll?

CROSS TRAIN EMPLOYEES

- ▶ Train Multiple Bookkeepers in Payroll Procedures
- ▶ Train All Bookkeepers in Accounts Payable Procedures
- ▶ Train Additional Bookkeeper in Local School Procedures
- ▶ Train Multiple Employees in Bank Reconciliation Procedures

CROSS TRAIN EMPLOYEES

- ▶ Rotate Responsibilities to Maintain Cross Training

Local School Procedures

- ▶ Provide a Board approved Accounting Procedures Manual
- ▶ Maintain and Update to keep information current – Review Annually
- ▶ Incorporate input from Local School Administration and Bookkeepers

Accounting Regulations for Schools

- ▶ Blount County Board of Education website
 - www.blountboe.net
 - Departments
 - Finance/Accounting
 - Accounting
 - Local School Accounting
 - Related Documents

PROFESSIONAL DEVELOPMENT PLAN

- ▶ Local School Administration
 - New Principals and Assistant Principals
 - Prior to assuming job duties
 - New Bookkeepers
 - Immediately upon being employed
 - New Clerical Personnel
 - Immediately upon being employed

PROFESSIONAL DEVELOPMENT

- ▶ Go through Accounting Procedures Manual with Administrators and Bookkeepers
- ▶ Encourage Mentoring and Support of Experienced Administrators and Bookkeepers
- ▶ Make Available Support from the Central Office Staff
- ▶ Maintain an OPEN LINE OF COMMUNICATION between the Local Schools and the Central Office!

HIRE QUALIFIED STAFF

- ▶ Implement a Testing/Screening Process
- ▶ Avoid Political/Personal Connotations in Selecting Employees
- ▶ Recognize that placing a person in a position for which they are not qualified will only leave you or someone else with the responsibility of doing their job as well as your own!

Run a Successful Business Office!

- ▶ Evaluate and assign employees appropriately
- ▶ Provide training for employees
- ▶ Make available and require continuing professional development
- ▶ Set up and maintain strong internal controls
- ▶ Provide for and require cross training in all departments
- ▶ Maintain a level of flexibility to ensure your ability to make needed changes!

COMMUNICATE

- ▶ Provide Guidance and Support
- ▶ Encourage input and LISTEN to the comments and suggestions from staff members
- ▶ Recognize that your Organization is only as strong as the weakest link.
- ▶ If the Local School Information is not correct, the System Information is not correct.

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