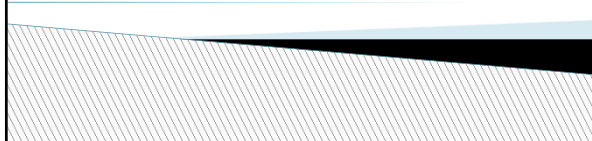



AASBO TRAINING PROGRAM
Assessment of Office Staff
Cross Training Your Staff



ASSESSMENT OF OFFICE STAFF

- ▶ Assess and Evaluate Current Staff
- ▶ Develop Job Duties and Responsibilities for Each Staff Member
- ▶ Develop a Professional Development Plan for Each Staff Member
- ▶ Evaluate and Establish Internal Controls
- ▶ Develop a Cross Training Program for Entire Staff

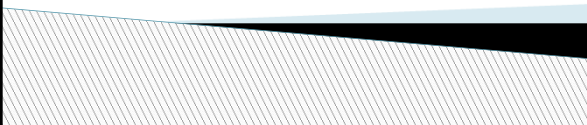


EVALUATE YOUR CURRENT POSITION
What are your duties and responsibilities?




EVALUATE YOUR CURRENT STAFF

Who do you have available to perform the necessary duties?




Assessment of Office Staff

- ▶ What are the assigned duties of each staff member?
 - ▶ Have each staff member make a comprehensive list of all assigned duties
- ▶ Where do you see un-necessary duplications?
- ▶ Where do you see missing steps?
- ▶ Who is doing the work and who is not?



- ▶ Evaluate the strengths and weaknesses of each staff member
 - ▶ Technology Expert
 - ▶ Accountant
 - ▶ Bookkeeper
 - ▶ People Person



DEVELOP JOB DUTIES AND RESPONSIBILITIES

- ▶ Review Current Job Duties and Responsibilities
 - ▶ Make/change assignments to have two or more persons assisting with each duty
- ▶ Maintain Flexibility to Allow for Subsequent Movement of Staff
- ▶ Include Required Participation in Workshops and Professional Development
- ▶ Include Required Cross-Training

ESTABLISH A PROFESSIONAL DEVELOPMENT PLAN FOR EACH STAFF MEMBER

**Professional Development Plan
Organizational Culture**

- ▶ 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

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
Local School Staff**

- ▶ 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!

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
GET DOWN TO THE BASICS!

Review Process for Purchase Approval

- ▶ Requisition signed by program coordinator or principal
- ▶ Purchase Order approved and signed by CSFO, Purchasing Agent, 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 TRAINING FOR INTERNAL CONTROLS

- ▶ CROSS TRAINING – *Your Best Defense Against Indispensable Employees*
- ▶ forbes.com
- ▶ Article by Chris Cancialosi, Contributor
- ▶ 2014/09/15

INDISPENSABLE EMPLOYEE

▶ **WOW!** Wouldn't we all like to be the *Indispensable Employee?*

The Power of Cross-Training

- ▶ IDEO's CEO, Tim Brown
- ▶ I-shaped individuals – "Experts in their area with extremely limited ability to collaborate across disciplines"
- ▶ T-shaped individuals – "Deep expertise in one area and a working understanding across disciplines giving them insight into the bigger picture"

I-SHAPED INDIVIDUAL

- ▶ Expert in his/her own area (Payroll)
- ▶ ONLY person in your office who knows how to handle a key area (Payroll, Accounts Payable, etc.)
- ▶ This Expert in Payroll has no training in any other area
- ▶ He/she has no one trained to cover his/her responsibilities, nor
- ▶ is he/she trained to cover for anyone else

Cross-Training

- ▶ Helps to mitigate risk by providing:
 - ▶ Greater flexibility to respond to fluctuating workflows
 - ▶ More efficient replacement when an employee leaves
 - ▶ An employee in a lower-level position training to move up in the organization

T-SHAPED INDIVIDUAL

- ▶ Cross-Training Provides
 - ▶ Durability – If an essential team member is absent, your office will not suffer
 - ▶ Agility – Through on-the-job professional development, your employees get to learn different things, discover hidden talents, and prepare to advance in the organization

▶ Flexibility – You can continue to operate without interruption when an employee leaves, is sick, or takes vacation!

▶ Efficiency – When forced to train someone else, an employee must really look at the way they do things! “Teaching is also a great opportunity for learning.”

▶ Team Work – Employees have an opportunity to build new relationships, leading to an increased understanding of the big picture

Implementing Cross-Training

▶ **Organizational Culture** – Make it clear that your Board and Office values people’s ability to work with and support each other. Show employees that their capacity to work as a team is equally as important as their individual performance.

- ▶ **Make it Mandatory** – Require each employee to have at least one person who can step in and perform their duties at a moment's notice
- ▶ Give clear instructions
- ▶ Provide sufficient time for effective cross-training

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

Internal Controls – Test

- ▶ Test Your Success:
- ▶ Rotate Responsibilities to Maintain Cross-Training
 - ▶ Set a specific month for employees to “switch” positions!
 - ▶ EX:
 - ▶ Payroll Clerk runs Accounts Payable
 - ▶ Accounts Payable Clerk runs Payroll

Provide for Feedback

- ▶ Make sure employees have a mechanism for feedback
- ▶ Ask them to tell you how the cross-training activities are progressing
- ▶ Ask them to voice their questions and concerns
- ▶ Use this information to continuously improve your efforts

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.

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 continuous 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!

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