CROSS TRAINING YOUR BUSINESS OFFICE STAFF

Evaluate Current Position

- Assessment of Current Staff
- Assign Job Duties and Responsibilities
- Establish a Professional Development Plan for Each Employee
- Establish Segregation of Duties for Internal Control
- Cross Train for Internal Controls

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

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

CROSS TRAINING FOR INTERNAL CONTROLS

OUTLINED IN BOARD APPROVED ACCOUNTING PROCEDURES

SEGREGATION OF DUTIES

- Clearly designated in Board approved Accounting Policies and Procedures
  - Have administrators and employees sign an acknowledgement of receipt and understanding of Board approved procedures
    - ✕Acknowledgement available on Board website
  - Specify that all duties 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

INTERNAL CONTROLS

- Mandatory Job Rotation
  - For every job, have a second person learn the job
    - When an emergency occurs, another person knows how to perform the job
  - If poor procedures are being practiced, a new set of eyes will be more likely to spot inefficiencies

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/disburses 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
  - Set a specific month for employees to "switch" positions!
  - Ex:
    - Payroll Clerk runs Accounts Payable
    - Accounts Payable Clerk runs Payroll

Cross Train for 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!

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