

# ST. MARY'S COUNTY PUBLIC SCHOOLS SUPERVISORS AND ADMINISTRATORS POSITION DESCRIPTION

## SUPERVISOR OF ACCOUNTING, AUDITING AND PROCUREMENT

POSITION: Supervisor of Accounting, Auditing and Procurement

REPORTS TO: Assistant Superintendent of Fiscal Services and Human Resources

LOCATION: Department of Fiscal Services

### NATURE OF WORK:

The Supervisor of Accounting, Auditing and Procurement is responsible for recording, classifying, and summarizing school district business and financial transactions and analyzing, verifying, and reporting the results. The Supervisor assists the Assistant Superintendent of Fiscal Services and Human Resources in the development and implementation of policy and procedures governing all financial accounts required by local Board, State, and Federal agencies. This is a skilled professional position, dealing with confidential, and complex financial tasks to include accounting, auditing, and budgeting.

### ESSENTIAL FUNCTIONS:

This list is intended to be illustrative rather than complete and serves to show major duties and responsibilities and does not express or imply that these are the only duties to be performed by the incumbent in this position. The employee will be required to perform any other position-related duties requested by the Assistant Superintendent of Fiscal Services and Human Resources.

- Responsible for the direct supervision, daily face to face coordination and operations of the work performed within the Accounting Office, to include auditing, accounts receivable, accounts payable, grants accounting, procurement, inventory, and fixed assets;
- Maintains financial system account code structure. Controls proper classification and recording of receipts and disbursements for all school district funds;
- Monitors receipts and disbursements for month-end general ledger reporting. Reviews month-end trial balances and oversees development of monthly cash balance statement and school district financial reports;
- Performs electronic fund transfers and ACH wires, utilizing the security of the on-site technology infrastructure;
- Executes monthly cost center manager financial reports and ad hoc system reports real time at management's request;
- Develops, installs, and maintains budgeting systems, which provide control of expenditures;
- Assist in the monitoring of district funds budget activity. Advises management concerning negative budget balances and receipts on self-funding programs. Provides technical assistance in budgeting and accounting to cost center and special fund program managers;
- Completes year-end closing of the school district's financial system. Oversees and assists in preparation of year-end State and Federal financial reports including Annual Financial Report, Annual Schedule of Federal Financial Assistance, and Federal Program budgets and accounting reports, requiring regular in-person meetings and compilation of supporting documentation;
- Directs the school district's cash management process, monitors, and evaluates the investment portfolio, and prepares cash flow schedule for the school district's investment portfolio;
- Acts as the primary school district liaison for Federal, State, and independent auditors;
- Develops forms and prepares manuals required to guide activities of accounting and budgeting for administrative and technical personnel who maintain financial systems and record financial data;

- Coordinates proper accounting procedures for individual school budgets, payroll, activity funds, accounts payable, procurement, Federal programs, and other related areas. Maintains maximum financial controls to assure that all transactions processed by the Department of Fiscal Services are compliant with local Board policies, State and Federal laws;
- Prepares presentations and attends Committee and School Board meetings, as directed;
- Assists in ensuring accurate and timely financial reporting;
- Analyzes financial data for accuracy;
- Calculates accounts receivables, accounts payables, prepaid expenses, and other balance sheet entries;
- Conducts on-site reviews of fiscal operations in schools and offices for compliance with policies, regulations, and laws;
- Communicates findings/results of reviews, including written reports;
- Provides monthly accounting of income and expenditures for capital construction programs and grant programs;
- Provides in-person training to internal staff in accrual basis accounting, internal fiscal controls, and financial report preparation and interpretation;
- Maintains and updates School Activity Fund financial accounting and reporting procedures manual;
- Prepares Federal and State grant financial reports as required by the respective grant awards;
- Directs, oversees, and assists with the accurate preparation and timely submission of grant applications, subsequent amendments, and required supplementary reporting;
- Allocates and prorates indirect charges and fringe benefits to Federal, State, and Local programs;
- Provides monthly accounting of income and expenditures for restricted programs;
- Responsible for the calculation and reporting of matching and maintenance of effort (MOE) data;
- Performs high volume and multifaceted monthly bank reconciliations for payroll and general disbursements accounts;
- Complies with financial requirements by studying existing and new legislation enforcing adherence to requirements, and advising management of needed actions;
- Posts and analyzes cash receipts;
- Obtains bank signature cards and regularly update;
- Meets with principals and directors, schools, and offices, to provide a variety of both regular and impromptu training;
- Conducts immediate on-site financial investigations and audits;
- Prepares General Fund, Debt Service, and Trust/Agency financial reports as required; and
- Provides training to site administrators and secretarial staff in accounting, applications, and financial report preparation and interpretation.

#### DUTIES AND RESPONSIBILITIES:

- Reconciles General Fund, Trust Agency, and Debt Service financial records;
- Provides guidance to assist administrators in preparation of monthly reports and information as required;
- Represents the school district at professional meetings and conferences related to General and Trust Agency Funds;
- Monitors and maintains bank accounts for the district;
- Reviews and improves financial procedures for programs;
- Performs complex journal entries to include year-end accruals and deferrals;
- Prepares short and long-term financial projections for restricted programs;
- Reviews, analyze, and interpret financial data for State and Federal grants; make financial recommendations for future initiatives; assist in the implementation of new ideas and financial strategies;
- Performs complex financial analysis and review of the grants and recommend approval of funding alternatives, program modifications, and other appropriate revisions;
- Monitors the status of the appropriation of grant expenditures to prepare categorical transfers of grant funds, completing necessary corrective actions;

- Participates in audits providing requested information, review, and make recommendations and procedural changes to ensure Federal and State grant compliance;
- Performs work independently, in a highly sensitive and confidential environment, following the policies and procedures established for the school system;
- Complies with financial requirements by studying existing and new legislation enforcing adherence to requirements, and advising management of needed actions;
- Implements fixed asset inventory and reporting procedures, including physical inventories, and updating records;
- Depreciates fixed assets and prepare disposal reports for surplus equipment;
- Conducts annual physical inventory inspection and assists with all required year end reporting;
- Demonstrates excellent time management skills and ability to take initiatives and make decisions within assigned area of responsibility;
- Uses technology proficiently for individual management, communication, and research;
- Establishes and maintains effective working relationships with school officials, representatives of county, the public, federal and state agencies;
- Provides an annual formal notification to MSDE of the independent auditor selection;
- Examines and analyzes financial documents, accounts, and procurement transactions;
- Maintains ledgers, journals, and/or other accounting documents and records for General Fund, Trust Agency, and Debt Service programs;
- Monitors and analyzes expenditures made by others to ensure compliance with procurement and financial reporting requirements and deadlines;
- Prepares invoices for General Fund and Charter School;
- Records and reconciles the annual out-of-county and informal kinship care liabilities;
- Acts as the fiscal point of contact for the Charter School, initiating the quarterly banking distribution and reconciles the Charter School expenditures within the General Fund;
- Prepares the 990EZ, the annual foundation update, and the personal property return for the STEM Foundation;
- Oversees the compilation and distribution of the 1099's, as well as the file submittal to the Internal Revenue Service;
- Compiles fiscal data for the annual Impact Aid application;
- Posts, records, tracks Escheat funds and responds to FOIA requests with legal counsel;
- Compiles, calculates, and analyzes the school level per pupil expenditure reporting required by the Maryland State Department of Education for the Federal Every Child Succeeds Act (ESSA);
- Monitors purchase order status for General, Debt Services, and Trust Agency Funds;
- Prepares monthly and annual financial reports for General, Debt Service and Trust Agency Funds;
- Collaborates on the completion of the bi-annual Civil Rights Data Collection;
- Communicates with staff, Maryland State Department of Education, and county personnel on matters pertaining to General Fund programs; and
- Performs other duties, to include compilation and response to a variety of Federal and State fiscal surveys, as directed.

#### QUALIFICATIONS:

To successfully perform this position, a person must be able to perform each essential duty satisfactorily. The qualification requirements listed below represent minimum levels of educational achievement, training, skill and/or ability necessary:

- Bachelor's degree with a major or concentration in accounting, business, finance, or economics required, MBA preferred;
- Ten years of progressively responsible accounting experience;
- Two years of experience in governmental accounting required, preferably in a school district;
- Two years of audit experience;
- Ability to maintain accounting reports and to prepare reports from such records;
- Ability to establish and maintain a good working relationship with others;

- Knowledge of Federal, State and Local government fund accounting rules, regulations, and reporting requirements; and
- Proficiency in the use of technology for individual and system management, communication, and research.

**TERM OF EMPLOYMENT:**

Full-time twelve-month position.

**SALARY GRADE RANGE:**

The salary for this position will be based on the Supervisors and Administrators salary schedule for eleven and twelve-month employees– Range C.

**BARGAINING UNIT ELIGIBILITY:** SMASA - Confidential

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