

To ensure the District has significant internal controls and comply with the Financial Accountability System Resource Guide, and applicable state of Texas statutes, the CFO: (1) reorganized the finance division, and (2) realigned the finance staff's roles and responsibilities.

The reorganization allowed the CFO to establish formal departments for Accounts Payable, Payroll, Fixed Assets, and Federal Programs Accounting. The realignment included segregating and realigning the finance office roles and responsibilities by creating new positions. The new accountant positions in the finance office include an:

1. Accountant-Accounts Payable
2. Accountant-Payroll
3. Accountant-Federal Programs
4. Accountant-General Accounting and Fixed Assets

Additionally, the CFO created and implemented Staff Accountant position. These position are responsible for all the major bank account reconciliations, reconciling the District's general ledger, and ensuring general ledger and bank reconciliations are balanced each month.

The reorganization and realignment of roles and responsibilities allowed the CFO to develop and implement fiscal controls and accounting procedures, and reconfiguration of the District's financial management system provided by Region 20 Education Service Center. The CFO established and implemented these procedures and standards for financial reporting, accounting records, and internal controls. Table 2 reflects the segregation of duties implemented by the CFO.

Table 2. Segregation and Realignment of Duties.

Function	Position Responsible	Bank Accounts	Internal Control	Requires 2 or More Approvers
Online Bank Administrator	Chief Financial Officer	All Accounts	Dual Custody	Yes—Director of Budgets/Fiscal Services, General Accountant, CFO
Add or Close Bank Accounts	Chief Financial Officer	All Accounts	Dual Custody	Yes—Director of Budgets/Fiscal Services, General Accountant, CFO
Add users to Online Banking	Chief Financial Officer	All Accounts	Dual Custody	Yes—Director of Budgets/Fiscal Services, General Accountant, CFO
Intra-Account Bank Transfers-Payroll	Accountant-Accounts Payable	Payroll Accountant--Initiates Wire Transfer Various Accounts to AP Clearing Bank Account.	Requires review and signature from the Director of Budget and Staff Accountant	Yes—Director of Budgets/Fiscal Services, General Accountant, CFO
Intra-Account Bank Transfers—Accounts Payable	Accountant-Payroll	Accounts Payable Accountant--Initiates Wire Transfer from Various Accounts to Payroll Clearing Account	Requires review and signature from the Director for Budgets and Staff Accountant	Yes—Director of Budgets/Fiscal Services, General Accountant, CFO
Check Payments	Accountants-Accounts Payable and Payroll	Respective Payroll and Accounts Payable Clearing Accounts	Accountants completes bank reconciliations and reconciles wire transfers	Yes—Director of Budgets/Fiscal Services, CFO
Wire Transfer Payments to District Vendors	Wire or ACH Transfers not Used by the District			
Adding Vendors	Director for Purchasing	Not Applicable	Review by appropriate Chief Officer and CFO	CFO Review and Approval
Inventorying Supplies and Equipment	Accountant-General Accounting	Not Applicable	Inventories conducted by: Facilities/Maintenance Food Service Warehouse	Department Directors and Coordinators
Procuring Contracts	Director for Purchasing	Not Applicable	Review by Chief Officers, CFO Board Approval if needed	Chief Officers, and Superintendent of Schools
Authorizing Purchases	Campus Principals and Department Directors	Not Applicable	Approval Paths Campus Principals, C&I, respective Department Directors, and Chief Officers	1 st level of approval the Campus Principal or Department Head 2 nd Level of Approval—Purchasing Department 3 rd Level of Approval—Chief Officers
Approving Purchase Orders	Campus Principals and Department Directors	Not Applicable	Approval Paths Campus Principals and C&I, and Department Heads Approve	1 st level of approval the Campus Principal or Department Head 2 nd Level of Approval—Purchasing Department 3 rd Level of Approval—Chief Officers
Disposing of District Assets	Accountant-General	Not Applicable	CFO reviews and approves	
Maintains Account records and process accounts payables	Accounts Payable Clerk	Not Applicable	Requires review from Accounts Payable Accountant	Accounts Payable Clerk review each other's entries
Maintains Financial Data Records	Staff Accountant	Respective Payroll and Accounts Payable Clearing Accounts	Accountants completes bank reconciliations and reconciles wire transfers	Yes—Director of Budgets/Fiscal Services, CFO
Maintains budget	Bookkeeper	Not Applicable	Review by Director of Budget	

Maintain General Ledger – Activity Accounts	Budget Specialist	Not Applicable	Review by Director of Budget	
Maintains Records and Retention Schedule	Records Management Officer	Not Applicable	Review by Purchasing Director	