Finance Business Operations Assessment

School District X
February 24, 2025

Rethink Possible.

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Introduction

School District X (the District) is a public school district located in Minnesota, serving over X students and employing approximately X staff members. The District's previous Superintendent, Name, contacted the Center for Effective School Operations (CESO) in July 2024 to conduct two studies for the district to assess its Human Resources and Finance Business Office functions as the district strives to better support its employees and district operations. CESO completed these studies between October 2024 and January 2025.

This report provides an overview of the assessment structure, the results of the Finance Business Office assessment with a score under each category, employee experience survey results, and customized recommendations for the District prioritized into three categories: Do Now, Do Soon, Do Later.

Assessment Structure

Methodology

CESO completed the Finance Business Operations Assessment (FBOA) for the District using the following methodology:

Kickoff Interviews Report

- ➔ CESO met with Name, Executive Director of Business Services to establish a working relationship, discuss project goals, and finalize project deliverables.
- ➔ CESO created a Google Drive to digitally store data from the District for analysis.
- ➔ CESO electronically shared an assessment overview with the District to outline the process and expectations, including FBOA categories.

- ➔ The District identified its FBOA interview teams and provided scheduling availability to CESO.
    - ◆ The District's FBOA interview team included:
        - Names of participants

- ➔ CESO conducted FBOA initial interviews with the District's FBOA team on Date.
    - ◆ The CESO assessment team for the FBOA included:
        - DeeDee Kahring, Senior Strategy Consultant
        - Kris Kratz, Finance Consultant
- ➔ Utilizing responses from the FBOA interviews and the process documentation provided by the District, CESO developed recommended next actions for the district within each FBOA category.

Categories - FBOA

To understand the current finance business processes of the District, CESO collected data from the identified district team members through a qualitative assessment. This data was then examined for findings under the seven categories we consider integral for highly effective finance business operations:

Purchasing &
Accounts Payable

Accounts Receivable &
Cash Handling

General Accounting
Practices

Payroll & Benefits

Reporting & Compliance

Talent Development

Proactive Practices

Purchasing & Accounts Payable

Purchasing and accounts payable encompass everything needed to acquire and pay for goods and services on behalf of the district. This includes vendor management, payment options, invoice management, group discounts, and payment processing and reconciliation.

Accounts Receivable & Cash Handling

Accounts receivable and cash handling refers to the systems and processes used to manage payments to the district for any goods supplied or services rendered. This includes revenue tracking, invoice management, petty cash management, and payment processing and reconciliation.

General Accounting Practices

The general accounting practices category encompasses several different components to capture important functions of the district's finance and business office. This includes finance systems, student activities processes, audit preparation process, account management, and reporting processes.

Payroll & Benefits

Payroll and benefits covers the processes needed to complete compensation and benefits for district employees. It includes payroll calendar and deadlines, payment processes, benefit cost schedules, and enrollment processes.

Reporting & Compliance

Every district is required to complete and submit reports to demonstrate compliance with federal and state laws. This category looks at report completion as well as the submission process. This includes 1099s, W-2s, audit, budgeting, levy, board reports, and other state and federal reporting.

Talent Development & Performance Management

Talent development and performance management consists of the structures and processes in place to help the business office be successful both short and long-term. This includes onboarding processes, cross-training, development planning, retention strategies, succession planning, role definition, and capacity planning.

Proactive Practices

Proactive practices refers to the actions a district puts in place to support its long-term business goals and strategy. This includes the budget planning process, technology implementation, community engagement, goal planning, and future finance project planning.

Rubric

For each of the categories in the FBOA, CESO evaluated the District's responses and rated findings on a scale from one (Emerging) to four (Distinguished):

Emerging

An emerging rating is given when a district's operations are in the beginning stages with minimal evidence of identified practices to achieve strategic goals. Basic tasks may be completed but with low efficiency and effectiveness. Practices are not documented so critical items may be missed, have errors, or take a significant amount of time to complete.

Developing

A developing rating is given when a district's operations show evidence of some basic practices but attention is needed to address gaps and improve practices. Basic tasks and operations are effectively executed to maintain the essential functions of the department but take a significant amount of time to complete. Minimal documentation may exist for some practices, but processes may be reliant on employee knowledge to be executed.

Proficient

A proficient rating is given when a district's operations are performed consistently and intentionally, demonstrating a strategic approach to its practices. The essential functions are executed efficiently and effectively, allowing for some focus on proactive practices to continue to improve department function and support the district's overall strategic plan.

Distinguished

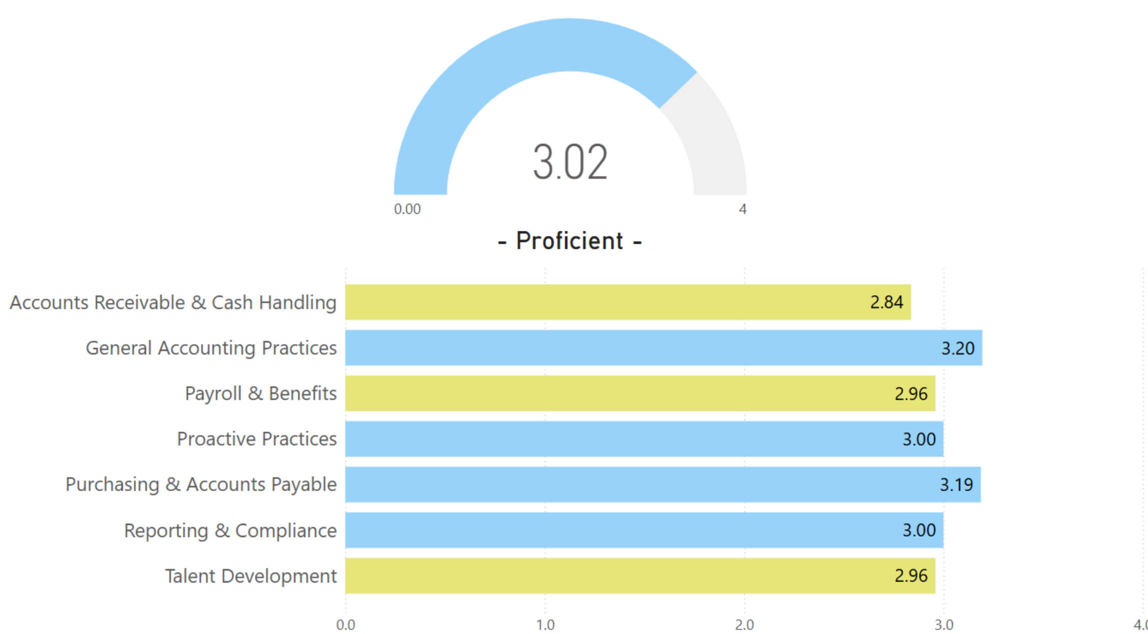
A distinguished rating is given when a district's operations demonstrate a deep understanding of strategy with evidence that exceeds standard performance of practices. Tasks and projects are completed highly effectively and efficiently with minimal errors. Processes are well documented and the department can focus its efforts on proactive practices in alignment with the district's strategic plan.

Note: A district's rating is reflective of the point in time that the assessment is completed.

Finance Business Operations Assessment (FBOA) Key Findings

Overall

Based on responses to the questions in the FBOA, the District has been given an overall finance operations score of **3.02**, or **Proficient**:



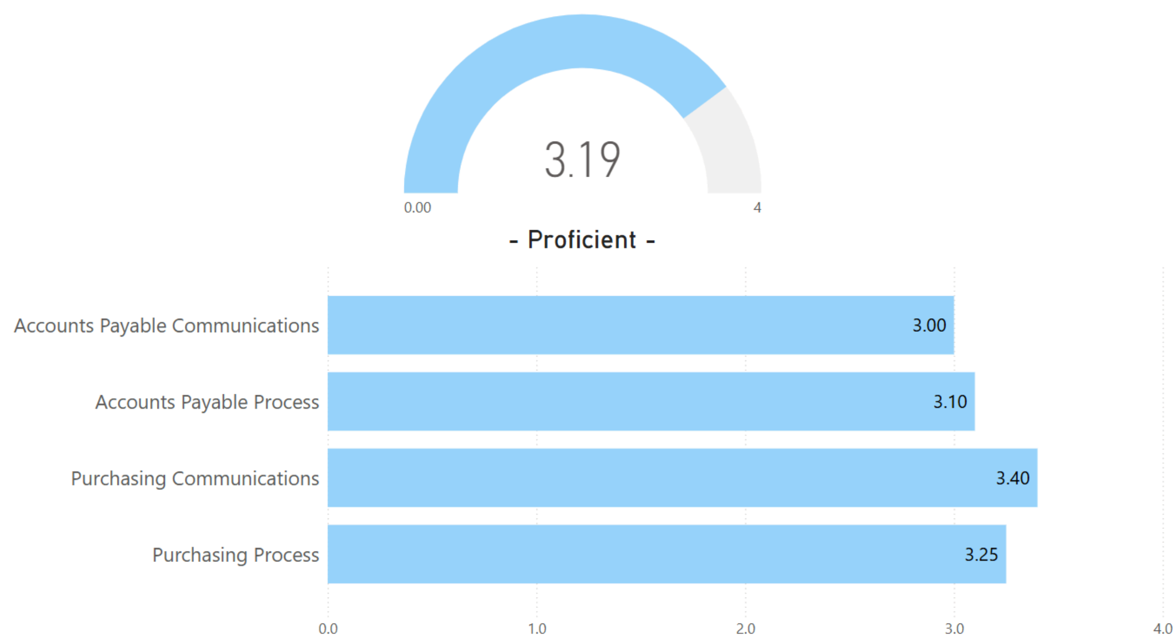
This score is generated as the average of the individual scores for each FBOA category (Purchasing and Accounts Payable, Accounts Receivable and Cash Handling, General Accounting Practices, Payroll and Benefits, Reporting and Compliance, Talent Development, and Proactive Practices). The District's goal is to optimize the Finance Business Office standard processes and structures for increased efficiency and effectiveness to support a sustainable future.

The sections below provide further detail into each category's individual score and next actions will be outlined in the Gap Analysis and Recommendations section of this report.

Purchasing and Accounts Payable

The District's identified FBOA interview team responded to a series of questions on four topics under the Purchasing and Accounts Payable category: accounts payable communications, accounts payable process, purchasing communications, and purchasing process.

Based on the responses to the questions in the FBOA, the District has been given an overall score of **3.19**, or **Proficient**. This rating is the average of the individual scores for each topic within the Purchasing and Accounts Payable category. These scores are illustrated in the visual below.



Further insights into each topic are highlighted below.

Purchasing Process

The District operates using a decentralized purchasing model. Purchases are initiated using a requisition prior to issuing a purchase order. System workflows and approvals are used for the purchasing process. Receiving records are maintained in the finance system. The District has a purchasing card program which is managed by the executive director of business services. The purchasing card manual is updated regularly and is published on the District's intranet. Online shopping/punch-out functions of the finance system are not currently used.

Vendor data is maintained in the finance system by the purchasing and accounts payable team members. Purchasers are allowed to solicit new relationships with vendors. A W-9 form is received from all new vendors to ensure the vendor record is complete prior to issuing payment. The finance system, System Name, does not allow creation of duplicate vendors. Departments are responsible for conducting suspension/debarment checks when making purchases; these searches are completed inconsistently.

The District searches for the best quality and price on products to be ordered. Purchases are made off state purchasing contracts, soliciting bids or quotes, or directly from vendors in the open market. Purchasing limits are established and all contracts are signed by the executive director of business services. Purchases are compliant with the board approved purchasing guidelines.

Purchasing Communications

The finance department holds recurring meetings to review compliance with purchasing guidelines. Purchasing timelines are established in consideration of the fiscal year-end, and the finance department communicates purchasing deadlines multiple times during a fiscal year. Budget managers receive monthly reports of outstanding encumbrances, and the purchasing department will meet individually with district staff to ensure they understand the purchasing process. System generated notifications are used to communicate approval decisions on purchase orders.

Accounts Payable Process

Vendor invoices are routed according to an established routing system. The District uses several methods to code and approve invoices prior to returning to the accounts payable department for payment processing. Vendor invoices are entered into the finance system using a batch entry system. Batches are reviewed by the controller. Multiple batches are processed each week to handle the volume of vendor invoices received. The District has documented standard operating procedures for the accounts payable process.

Checks are printed once approved by the controller. Checks are signed electronically through a secure process, where the signature file is stored within System Name. Management of the signature file is maintained by the District's software provider. Checks are reviewed to vendor invoices by the purchasing professional. Vendor checks are issued several times a week, due to the volume processed. All checks are reported to and approved by the school board. The positive pay utility is currently used with the bank.

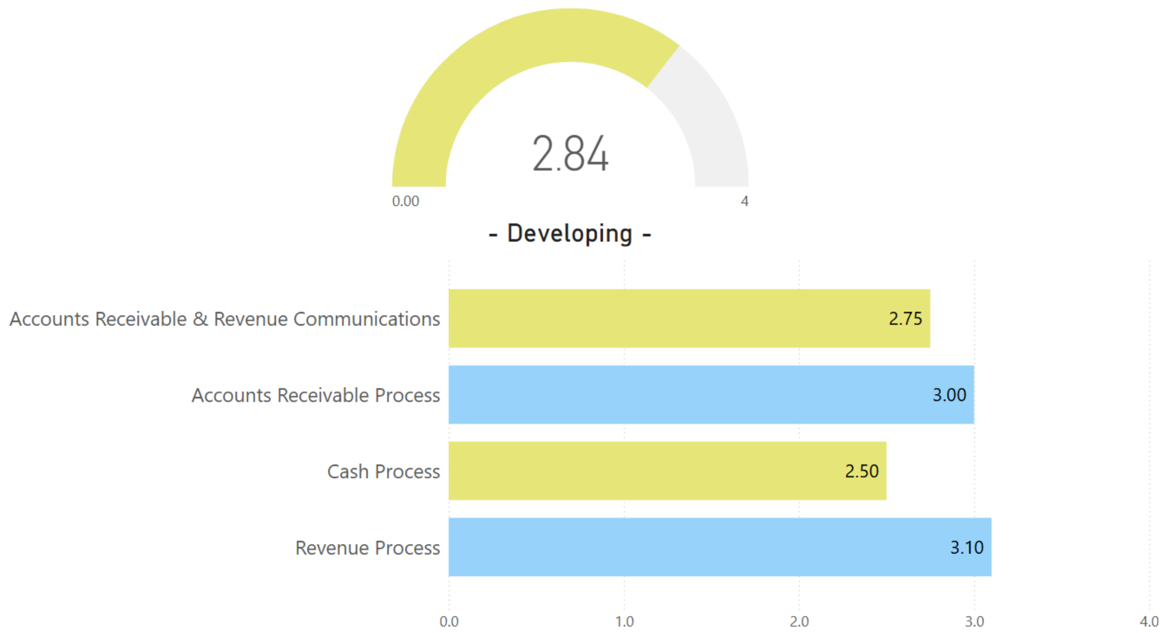
Accounts Payable Communications

The accounts payable department communicates with vendors when invoicing questions arise. Account code access is limited to users by their user profile. Training opportunities are provided to staff several times during the year. The district uses an accounts payable email inbox. The email inbox is monitored daily and is adequately managed during any staffing vacancies.

Accounts Receivable and Cash Handling

The District's identified FBOA interview team responded to a series of questions on four topics under the Accounts Receivable and Cash Handling category: accounts receivable communications, accounts receivable process, cash process, and revenue process.

Based on the responses to the questions in the FBOA, the District has been given an overall score of **2.84**, or **Developing**. This rating is the average of the individual scores for each topic within the Accounts Receivable and Cash Handling category. These scores are illustrated in the visual below.



Further insights into each topic are highlighted below.

Accounts Receivable Process

The invoicing function is completed by various departments. Invoice creation varies for departments using scheduling systems with an invoicing function. Collection efforts are completed by the department responsible for invoicing. Payments received are applied to outstanding invoices, when applicable. The District has system documentation for processing invoices in the finance system. The finance system is updated for year-end accruals for outstanding invoices processed from other systems. There are no documented procedures for writing off bad debts; however, there are minimal invoices determined to be uncollectible.

Revenue Process

State (SWIFT) and Federal (MEGS) Revenue Recognition

The cash receipt function is used to record state and federal revenues in the finance system. Federal revenue requests are supported by tracking spreadsheets and approved by grant managers. Federal draw requests are submitted quarterly in the MEGS system. The controller maintains a tracking form for each revenue source. Cash receipts are entered into the finance system under a standard naming convention. Proper code combinations are known and communicated by the controller or senior accountant to recognize revenues properly.

Receipting & Revenue Recognition of Other Revenues

Revenue reports are generated from the cashless systems, reconciled, and entered into the finance system monthly. Miscellaneous revenue received from local sources are recognized when received. General miscellaneous cash receipts are entered and reconciled monthly. All known revenues are recorded in the finance system. The District has documented standard operating procedures for recording receipts.

Cash Process

The District uses several cashless payment options commonly used by school districts. Cash payments are accepted at sporting and extracurricular events; however, most patrons pay using one of the cashless payment options. Cash reconciliations are completed and tracked, although the District has not developed a standard reconciliation process for cash payments received at these events. Cashless systems are reconciled to bank deposits.

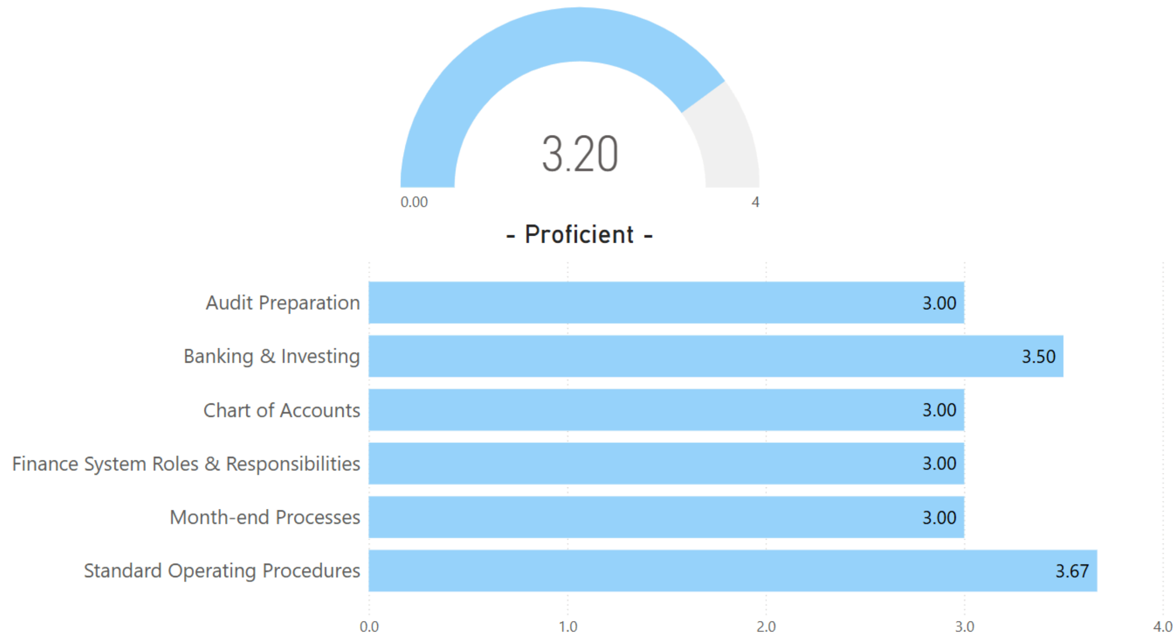
Accounts Receivable Communications

A standard collection period is communicated on invoices and can be adjusted within the finance system by the controller. The District has few delinquent invoices and writes off stale invoices once determined uncollectible. Collection efforts are managed by the departments responsible for invoicing. Donations are reported to and approved by the school board. Recipients generally provide acknowledgement of receipt of funds directly to donors.

General Accounting Practices

The District's identified FBOA interview team responded to a series of questions on six topics under the General Accounting Practices: audit preparation, banking and investing, chart of accounts, finance system roles and responsibilities, month-end processes, and standard operating procedures.

Based on the responses to the questions in the FBOA, the District has been given an overall score of **3.20**, or **Proficient**. This rating is the average of the individual scores for each topic within the General Accounting Practices category. These scores are illustrated in the visual below.



Further insights into each topic are highlighted below.

Audit Preparation

The finance team collaborates to complete the annual audit preparation. Working papers are prepared according to the list of requests from the auditor. An assignment function within the document management system used by the auditors is used to delegate audit preparation responsibilities. Submission timelines for state and federal compliance are known and met.

Banking and Investing

The District maintains a banking relationship with a large banking institution. In addition, the District has investments with MNTrust and MSDLAF, organizations providing investment and cash management services for Minnesota school districts. District cash flow is managed by the controller. Bank and investment accounts are reconciled monthly.

Chart of Accounts

The chart of accounts is maintained by the controller and the senior accountant. The District utilizes system documentation to ensure budget codes are added to the finance system correctly. UFARS compliance is verified several times during the year.

Finance System Roles and Responsibilities

New employees are added to the finance system by the District's technology and human resources teams. Access to finance system modules is assigned to users by the controller. The controller and executive director of business services discuss new assignments prior to permitting access in the finance system. The District does not have defined permissions documented by role and responsibility.

Month-end Processes

The finance team has created a monthly duties checklist to ensure completion of tasks. Bank and investment accounts are reconciled monthly and board reports are compiled upon completion of these reconciliations. Budget managers receive monthly reports including comparison reports and outstanding encumbrances. The District has reconciliation and operational processes in place for managing the district's student activity accounts.

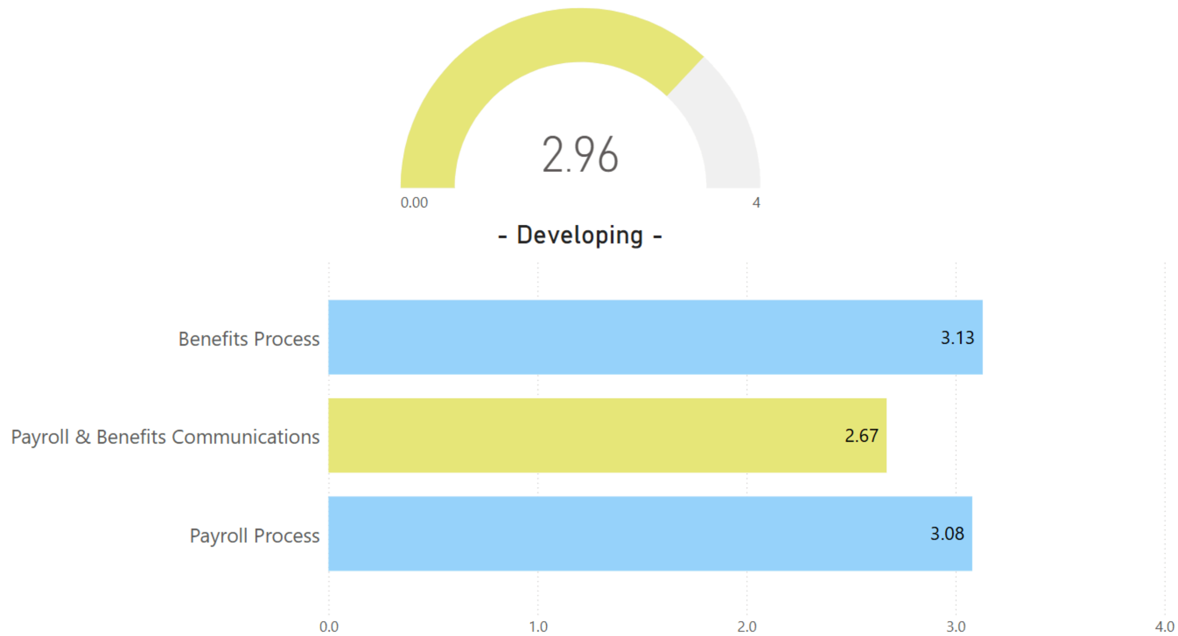
Standard Operating Procedures

Finance system specific operating procedures are updated and maintained by the District's software provider and are available to all system users. In addition, the District has developed and documented standard operating procedures for many finance functions. These include written documentation supported with screenshots or other images. Documents include standard naming conventions and processes so transactions are processed consistently.

Payroll and Benefits

The District's identified FBOA interview team responded to a series of questions on three topics under the Payroll and Benefits category: benefits and payroll communications, benefits process, and payroll process.

Based on the responses to the questions in the FBOA, the District has been given an overall score of **2.96**, or **Developing**. This rating is the average of the individual scores for each topic within the Payroll and Benefits category. These scores are illustrated in the visual below.



Further insights into each topic are highlighted below.

Benefits and Payroll Communications

The payroll and human resources departments communicate regarding employee matters. The human resources department is responsible for communicating benefit enrollment information to employees. A relationship with an outside organization to facilitate communication for retirees enrolling in benefits is utilized. New employee onboarding is facilitated by the human resources department. The payroll calendar communicates payroll related deadlines and is published on the District's website. Benefit information is also published on the District's website. The District is utilizing a payroll email inbox, managed by several payroll team members.

Benefits Process

Employees are informed of benefits offerings by the human resources department. Benefits enrollment is a fully electronic process. Enrollment information is provided by the human resources department and uploaded electronically into the payroll system. Providers receive enrollment changes electronically. The District works with a benefits consultant. The District has an insurance committee that helps decide major changes in the plans offered, providers, and insurance rates.

Payroll Process

Payroll Calendar & Timecard Approvals

District staff are paid bi-monthly on the 15th and the last business day of each month. The District uses an electronic time recording system, where time clocks are easily accessible to district staff. Paper timesheets are summarized and imported into the payroll system. A report of hours worked in the pay period is reviewed for reasonableness. The payroll calendar is published on the District's website.

Payroll Process and Documentation

Contracts and pay rates are set up in the system and assigned to an employee upon hire by the human resources department. The payroll department will issue pay out of the normal payroll cycle during the next regularly scheduled payroll, if possible. System generated payroll reports are reviewed prior to completing the payroll cycle. Employees are paid via direct deposit. The payroll team has been consulted during contract negotiations. The District has documented standard operating procedures for processing payroll.

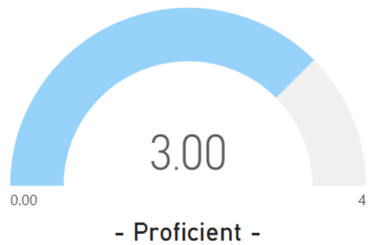
Reconciliations and Required Filings

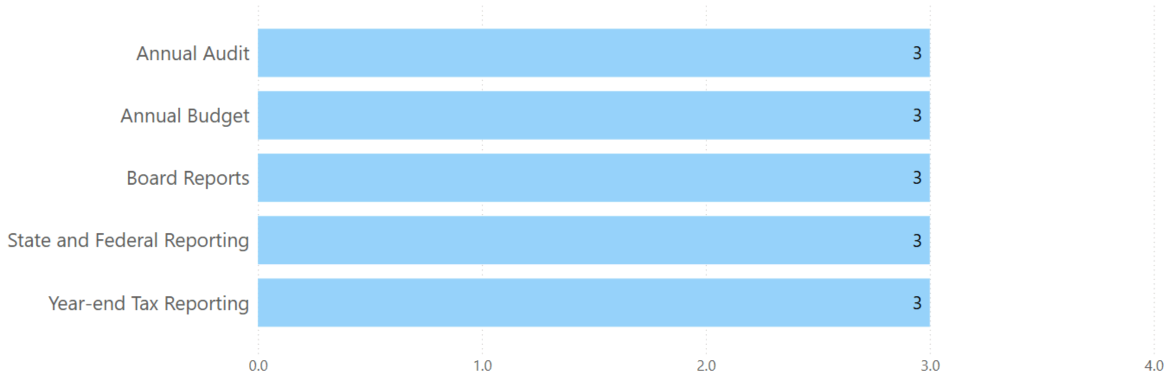
Payroll review processes are completed at various stages of the payroll cycle. Payroll and liabilities are reconciled each pay period. Payroll liabilities are remitted to the appropriate agencies timely. Quarterly reports and filings are completed timely. Quarterly reports are reviewed and verified during the annual W-2 process. Employees are able to select either electronic or paper delivery of W-2 forms based on their preference.

Reporting and Compliance

The District's identified FBOA interview team responded to a series of questions on five topics under the Reporting and Compliance: annual audit, annual budget, board reports, state and federal reporting, and year-end tax reporting.

Based on the responses to the questions in the FBOA, the District has been given an overall score of **3.00**, or **Proficient**. This rating is the average of the individual scores for each topic within the Reporting and Compliance category. These scores are illustrated in the visual below.





Further insights into each topic are highlighted below.

Annual Audit

The annual year-end close and audit process is completed as a combined effort within the finance department. The District has developed process and procedure guidelines for recently issued accounting pronouncements. The required UFARS reporting to the Minnesota Department of Education is completed during the year-end close and audit process. State and federal reporting requirements are completed timely.

Annual Budget

Development of the annual budget is completed under the direction of the executive director of business services. The timeline for completing the budget process is consistent from year to year and is based on the budgeting experience of the executive director of business services. The original budget and revisions are approved by the school board. The approved budget is loaded into the finance system upon board approval.

Board Reports

Monthly reports are presented to the school board as part of the board packet and are published on the District's website. Standard reports are identified as bills and claims and wire transfers/investments and include several reports in each subject area. Donations are reported to the school board and are acknowledged by resolution as included in the board packet. Board reports are prepared by several members of the finance team and presented to the school board by the executive director of business services.

State and Federal Reporting

Federal, state, and local reporting requirements are completed by several members of the finance team, under the direction of the executive director of business services. The finance team utilizes system documentation to assist with reporting requirements necessary in the finance system. The team collaborates with other departments where needed to ensure reporting timelines are met. Annual reporting requirements are known by and completed in a timely manner by several members of the finance department.

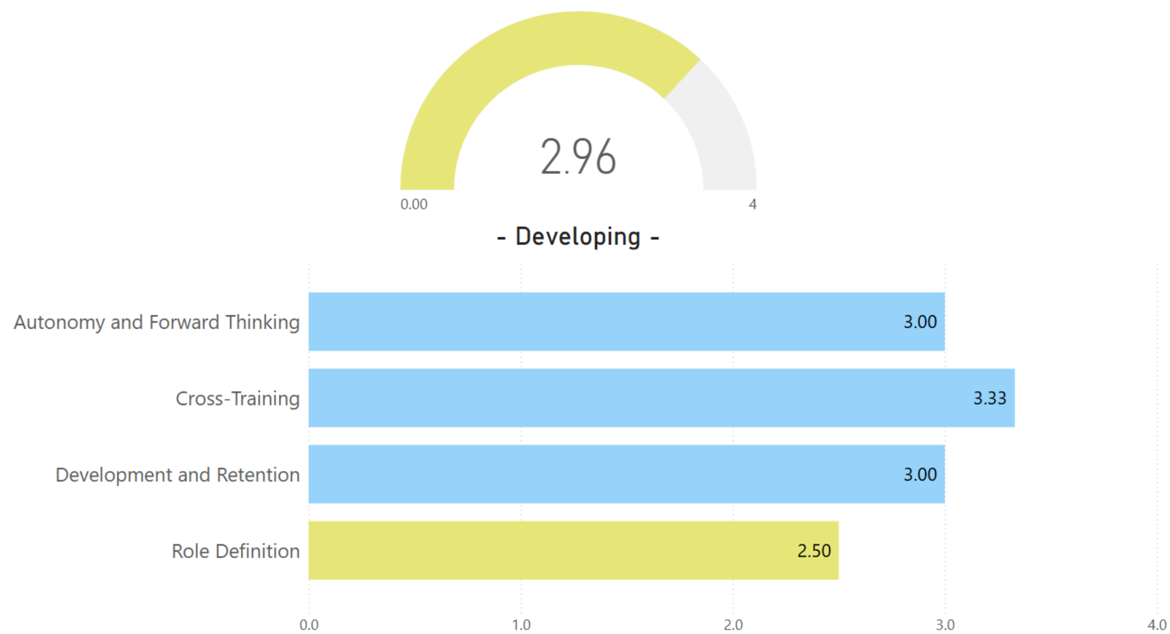
Year-End Tax Reporting

Year-end reporting is completed by several team members as it relates to their assigned role(s). The finance team utilizes system documentation to assist with reporting requirements necessary in the finance system. The District utilizes an external organization to assist with the reporting to state and federal agencies. System generated communications are enabled to inform employees when forms are available. State and federal filings are completed by the required deadlines in partnership with an external organization.

Talent Development

The District's identified FBOA interview team responded to a series of questions on four topics under the Talent Development category: autonomy and forward thinking, cross-training, development and retention, and role definition.

Based on the responses to the questions in the FBOA, the District has been given an overall score **2.96**, or **Developing**. This rating is the average of the individual scores for each topic within the Talent Development category. These scores are illustrated in the visual below.



Further insights into each topic are highlighted below.

Autonomy and Forward Thinking

The executive director of business services allows the finance team autonomy in their workday. New ideas and innovations are welcome in the workplace. The finance team is encouraged to collaborate and determine available their own capacity for upcoming projects. The District does not have a formal process for establishing department goals.

Cross-Training

Several finance team members are cross-trained in essential finance functions. The District has many finance processes documented which are used to aid in the consistency of data processing as well as cross-training efforts. These intentional cross-training efforts provide efficiencies and coverage when a team member may be unable to perform their regularly assigned duties.

Development, Retention, and Succession Planning

Finance team members are encouraged to participate in professional development opportunities. The team regularly attends conferences and other certification courses that align with their assigned role. Employees receive informal feedback on job performance throughout the year. Employees receive performance evaluations, however the process is not currently completed on a regular cadence. The District has not established a formal succession plan for key finance department roles.

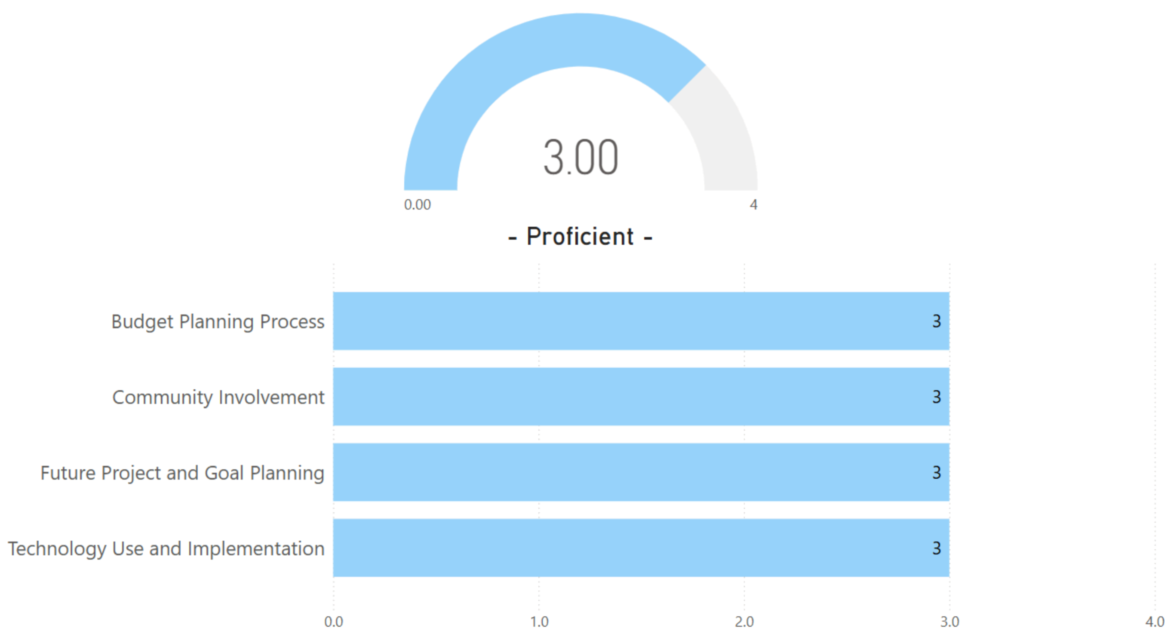
Role Definition, Separation of Duties & Capacity Planning

Roles are reviewed informally and position descriptions are generally updated when posting a vacant position. Current staff assignments align with employment positions held, however the team has identified instances where they may perform other duties to assist with need or during periodic vacancies. Additional work assignments identified are added to an already established role within the finance department. Current staffing levels allow for adequate separation of duties.

Proactive Practices

The District's identified FBOA interview team responded to a series of questions on four topics under the Proactive Practices category: budget planning process, community involvement, future planning, and technology use.

Based on the responses to the questions in the FBOA, the District has been given an overall score of **3.00**, or **Proficient**. This rating is the average of the individual scores for each topic within the Proactive Practices category. These scores are illustrated in the visual below.



Further insights into each topic are highlighted below.

Budget Planning Process

The executive director of business services manages the budgeting process for the District including budget projections for future fiscal years. The executive director of business services meets with budget managers and uses numerous resources to develop the budget, including planning for federal funding sources. The original budget is presented and approved by the school board prior to the start of the new fiscal year, ensuring spending authority for the fiscal year. Subsequent budget revisions are also approved by the school board. Budget managers are expected to monitor their budget during the fiscal year.

Community Involvement

The school board connects to many community members who are committed to the District's operations. The District has several finance adjacent school board subcommittees where the finance department is represented. The school board regularly communicates with the district's administrative team. The executive director of business services reports financial information during regular school board meetings.

Future Project and Goal Planning

The finance department uses the budget process as a tool for planning for future finance needs. Members of the finance team are encouraged to establish individual goals. The finance team meets weekly while also regularly supporting each other when additional assistance is needed. The finance department will engage with outside organizations to support finance operations when determined to be useful.

Technology Use and Implementation

The District uses several digital payment platforms commonly used by school districts to collect revenues for registrations, ticketing, and concessions. Electronic records are stored within some finance system modules as well as a shared finance network drive. School board packets are available on the district's website. The finance system adequately supports the finance-related activities of the District.

Gap Analysis & Recommendations

Based on CESO's findings, the District is working to put practices in place to support its human resources and finance business operations. CESO has identified areas of opportunity for the District to continue to make its operations more effective and efficient. They are outlined below and prioritized by Do Now, Do Soon, and Do Later. The implementation timeline will depend on how the District chooses to proceed.

Throughout these recommendations, CESO uses the following definition for **Standard Operating Procedures (SOP)**:

> *Instructions and images, available to every staff member via a shared digital location, that describe the step-by-step process to successfully complete a task.*

Do Now - FBOA Recommendations

Vendor Management

To improve vendor management practices in the District, CESO recommends the District implement the following:

- ➔ Review vendor listing and inactivate unused vendors. Regularly review vendor relationships for competitive pricing and cost-saving opportunities.
- ➔ Complete an annual suspension and debarment search for any vendors paid with federal funds prior to the start of the fiscal year to confirm continued eligibility and federal compliance.
- ➔ Conduct IRS Tax Identification Number (TIN) matching for active vendors, beginning with those identified as vendors potentially receiving a Form 1099-NEC from the District.
- ➔ Complete a quarterly internal audit of all new and changed vendors and have this information reviewed by a party independent of the accounts payable practitioner.

Cash on Hand Processes

To improve accuracy in tracking of cash, CESO recommends the following updates to the District's existing cash management practices:

- ➔ Ensure all cash collections are dually counted and documented on a reconciliation record to be provided to business services department staff.
- ➔ Explore and engage in a courier service for bank deposits.

Accounts Payable Processing

The District has a number of processes in place for its accounts payable function. To further improve this function, CESO recommends the District create a structured schedule for issuing vendor checks to effectively manage the high volume of transactions and ensure timely payments. To facilitate sharing of this information, CESO additionally recommends the District publish this schedule using the District's preferred communication method.

Payroll

CESO recommends the District take the following actions to further optimize its payroll processes:

- ➔ Enable unused system automated workflows and employee self service updates within the system. Consider timecard approvals & submission as well as any follow up that is performed on a regular basis as a part of the payroll role for efficiency.
- ➔ Review and make revisions to current payroll SOP documentation.

Do Soon - FBOA Recommendations

Standard Operating Procedures (SOPs)

To support knowledge retention and efficiency, CESO recommends the District continue and expand its business office documentation efforts through a detailed project plan including:

- ➔ Processes to be documented, current status, and timeline for completion
- ➔ Clear templates and training to support staff and ensure consistency across all processes
- ➔ Regular review sessions to facilitate progress, collaboration, and refinement

CESO recommends prioritizing areas with a direct connection to the Human Resources department, grant solicitation, outstanding invoice collection, and recognition of bad debts. Once all initial documentation has been completed, CESO recommends the District implement a regular auditing cadence of these documents to ensure the information remains current.

General Accounting Practices

To improve record maintenance and retention, CESO recommends the District implement the following practices:

- ➔ Reduce or eliminate paper record retention once the files have been converted electronically.
- ➔ Provide written coding guidelines to individuals responsible for providing revenue or expenditure account codes on invoices or miscellaneous cash receipts.

Purchasing

To further enhance the District's purchasing processes, CESO recommends the District consider expanding the purchasing card program to increase its usage and fully capitalize on the benefits, such as streamlined purchasing, improved tracking, and potential cost savings.

Electronic Time Entry

FBOA participants shared that timesheets are still completed on paper forms. To improve accuracy of time tracking and optimize payroll processing, CESO recommends the District consider creating an electronic timesheet with data fields that align with a master import file to minimize the time spent on manual entry for paper timesheets. Once created, CESO recommends the District transition all hourly paid employees to electronic time recording systems where possible.

Roles & Responsibilities

To improve capacity in the business services department and increase clarity for staff, CESO recommends the District take the following actions:

- ➔ Audit all business services department job descriptions for clear and accurate role responsibilities; rewrite descriptions as needed. Once complete, communicate all finalized job descriptions to the collective team for role clarity.
- ➔ Annually review responsibilities and focus areas for each role and adjust as needed.

- ➔ Complete staff reviews with all business services department team members with a regular frequency (ex. anniversary date, annually).
- ➔ Review and align system access rights to business services department roles, adding or removing access rights as needed.

Do Later - FBOA Recommendations

Succession Planning

To expand the available pool for leadership roles and continue to promote knowledge retention within the organization, CESO recommends the District establish a structured succession planning framework for business office positions to proactively address retirements and staff transitions. Plans may then be linked to goal-setting and performance evaluations.

Development Planning

To improve management of recurring deadlines and task completion, CESO recommends the following:

- ➔ Develop a prioritized list of department tasks and timelines for the management of recurring deadlines. Meet with a team regularly to realign resources and track progress.
- ➔ Build individual development plans. Meet regularly with each team member to track progress.

Vendor Payment Processing

To reduce the amount of time needed for manual data entry of invoices, CESO recommends the District collaborate with vendors on invoice delivery options whereby invoices may be received electronically and imported into the system, reducing the amount of time needed for manual data entry.

Technology

To create further efficiencies in the business office, CESO recommends the District review its use of technology platforms through the following action steps:

- ➔ Research and implement punchout systems for purchasing.
- ➔ Leverage the personnel budget module and budget preparation modules of System Name to enhance and streamline established budgeting practices where applicable.
- ➔ Enable any unused system generated reminders to optimize communication of standard business services functions.

Future Assessment

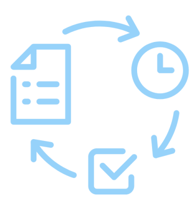
Finally, CESO recommends conducting a follow-up assessment; this will allow the District to observe and measure the impact of any process changes implemented following this initial assessment and adjust its strategy on an ongoing basis.

Conclusion

If requested, CESO can support the District with its implementation of any or all recommended action items or other needs identified by the District. We can take complete ownership of implementation, partner alongside you, or turn the plan over to your team's capable hands.

Consulting

Our goal is to give you more hours in the day to focus on what matters most. We bring you the best options to drive greater impact in your school community.



Management

We do the project management work with your team to deliver results through prioritization, collaboration, and accountability.

Staffing

When there is a resource gap, we provide industry expertise, tools, and a network of passionate people. We do the work for you through interim or long-term staffing.

Finance Key Solutions

- Federal Compliance Consulting
- Audit Preparation
- Actuarial Studies
- Payroll
- Accounts Payable
- Accounts Receivable
- ERP / SIS Software Implementation
- Student Reporting Accounting
- Fixed Asset Data Preparation
- Grant Accounting & Reconciliation
- Month-End Close Management
- Special Projects Budgeting
- Business Manager Staffing
- Finance Executive Staffing
- Controller Staffing
- Accountant Staffing
- Finance Specialist Staffing