

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA



JOB DESCRIPTION

POSITION TITLE:	Chief Financial Officer
CONTRACT YEAR:	Twelve Months
PAY GRADE:	33 <u>34</u>

QUALIFICATIONS:

EDUCATION:

An earned bachelor's degree from an accredited institution. Advanced degree preferred.

EXPERIENCE:

A minimum of ~~ten (10)~~ fifteen (15) years of progressively more responsible experience and/or training in a field related to the title of the position.

ADDITIONAL REQUIREMENTS:

Preferred degree majors in a related field such as business, accounting, finance, engineering, architecture, etc. Prefer experience in one or more of the following: auditing, budgeting, accounting, or financial management, preferably in a government agency. A Florida certificate in public accounting (CPA) is required. Bilingual skills preferred. Computer skills as required for the position including the ability to utilize software applications for word processing, databases, spreadsheets and other functions and use a local area network (LAN) for the comprehensive capital reporting systems.

Knowledge, Skills and Abilities

Knowledge of District accounting, budgeting, treasury and financial reporting functions plus extensive knowledge of the District organization, operation, policies, regulations, programs and goals is preferred. Requires knowledge of advanced accounting theory and practice, cash management, investment strategies, public debt financing, budgeting, Florida Education Finance Program (FEFP), and modern, fully integrated financial management systems (ERP) and applicable federal and state rules, regulations and policies. Requires the ability to supervise the preparation and submission of financial reports; monitor

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and report status of projects; control and monitor all aspects of accounts payable, payroll, accounting and financial reporting functions; make administrative decisions; tolerate highly stressful situations; handle sensitive information with confidentiality; apply logic to solve problems.

REPORTS TO: Superintendent of Schools

SUPERVISES: Assigned employees

POSITION GOAL: ~~To be responsible for the District's accounting and reporting function. To oversee the preparation of the Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting principles. To oversee the payroll and accounts payable units of the District. To oversee the establishment and maintenance of comprehensive project reporting systems which monitor and report project performance status and financial information, including budget, expenditures, funding sources and cash flow analysis. To be responsible for compiling and reporting the District's capital needs assessment, five year capital work program and developing a financially feasible capital work program for the District.~~ To provide effective leadership, direction and oversight in financial management of the District to ensure that the financial health of the District is sound and well-maintained.

ESSENTIAL PERFORMANCE RESPONSIBILITIES:

The Chief Financial Officer shall:

1. supervise preparation of the Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting principles.
2. supervise preparation and submission of required reports to the Florida Department of Education.
3. supervise preparation and submission of required reports to the School Board.
4. coordinate preparation of required financial schedules for the School Board's annual financial statements and single audits performed by external auditors and the Auditor General.
5. ~~coordinate preparation of required financial schedules for the School Board's annual financial statements and single audits performed by the Auditor General of the State of Florida~~ monitor certain compliance and financial indicators, such as the Dollars-to-Classrooms ratio, general fund balance, etc.

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6. oversee the Accounts Payable function, including the examination, processing and presenting for payment all School Board invoices.
7. oversee the preparation and issuance of payroll for all District employees.
8. oversee the preparation and filing of all required tax returns and regulatory reports, for example, W-2 Forms, 1099 Forms, 941 Forms, etc.
9. ~~oversee transmission of all federal and state taxes to appropriate authorities.~~
9. establish and maintain effective and sound internal controls for all aspects of the cash receipts, investment activities, accounts payable, payroll, accounting and reporting functions; oversee long and short term cash projections and cash management activities.
10. ~~oversee the development of prototypical facilities lists for difference types and levels of educational and ancillary facilities based on the requirements of the State Board rules.~~
11. oversee the development and filing of all required reports to State regulatory agencies, for example, five-year capital work program, Florida Inventory of School Houses (FISH), TRIM law compliance report, property tax millage certification, etc.
12. oversee preparation and development of a financially feasible five-year capital work program by the capital budgeting unit.
13. oversee preparation of the annual operating and capital budget and presentation of the budget to the School Board.
14. ~~oversee the establishment of comprehensive capital project reporting systems which monitor and report project performance status and financial information including budget, funding sources, and various project costs~~ ensure effective management of financial resources by developing effective short and long term investment strategies, overseeing the management of commercial banking activities, and overseeing debt (bond) issuance and financing activities for capital expenses.
15. ~~oversee the development and maintenance of a local area network (LAN) for the comprehensive capital project reporting systems which will be accessible to project managers, School Board Members, senior management and the Construction Overview Committee~~ ensure all interested parties remain informed about Broward County School District funding requirements and financial matters by effectively communicating through reports, serving on committees, meetings, and presentations with the Superintendent, School Board, Florida Department of Education, legislators, outside agencies, legislative consultants, and the community to enhance and protect the District's financial position.
16. ~~coordinate with School Board counsel and project management to provide and analyze project information regarding claims filed against the School Board~~ ensure compliance with legal requirements of budget advertising and hearing rules and regulations.
17. ~~coordinate and serve as the Superintendent's liaison to the Construction Overview Committee~~ ensure effective management practices are in place by utilizing appropriate strategies and problem solving tools for decisions concerning planning, utilization of funds, service delivery and evaluation of services provided.
18. perform and promote all activities in compliance with equal employment and non-discrimination policies of the School Board of Broward County.

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19. participate successfully in the training programs offered to increase the individual's skill and proficiency related to the assignments.
20. review current developments, literature and technical sources of information related to job responsibility.
21. ensure adherence to good safety procedures.
22. follow Federal and State laws, as well as School Board policies.
23. perform other duties as assigned.

SIGNIFICANT CONTACTS –frequency, contact, purpose, and desired end result:

On a daily basis works with all levels of the organization plus legislators, outside counsel, Florida Department of Education, and the community to ensure sound District financial management and to effectively communicate the District's funding requirements.

PHYSICAL REQUIREMENTS:

Light work: Exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force as frequently as needed to move objects.

TERMS OF EMPLOYMENT:

Salary and benefits shall be paid consistent with the District's approved compensation plan. Length of the work year and hours of employment shall be those established by the School Board.

FLSA OVERTIME CATEGORY:

Job is exempt from the overtime provisions of the Fair Labor Standards Act.

EVALUATION:

Performance will be evaluated in accordance with Board Policy.

Board Approved: 4/21/98

Adopted: 5/19/98

Title Change: 5/9/2000

Revised and Adopted: 12/16/03

Title Change Adopted: 5/4/04

Chief Financial Officer
Point Range: 1340 - 1409

Position Factors

1. Education Required: Level of education which is required for the position:

- A. High School or G.E.D.
- B. A.A. in related field or specialized (advanced) vocational training.
- C. B.S. or B.A. in related field.
- D. M.S. or M.A. in related field.
- E. Doctorate in related field and/or required specialized training.

2. Experience Required: Related work experience needed by a person with the specified education background necessary to competently fulfill the requirements of the position.

(Not the experience of the incumbent.)

- A. 0 - 2 years of related Experience
- B. 3 - 4 years of related Experience
- C. 5 - 6 years of related Experience
- D. 7 - 9 years of related Experience
- E. 10 + years of related Experience

3. Supervisory Responsibility: Supervision in this context means number of people whom the person formally evaluates.

**Evaluation points x complexity factor = Total Points.*

- A. 1 - 10 number supervised.
- B. 11 -25 number supervised.
- C. 26 - 50 number supervised.
- D. 51 - 80 number supervised.
- E. 80 + number supervised.

4. Complexity of Essential Job Functions: Overall analysis and complexity of essential job functions of the position.

- A. Position requires minimal analysis; tasks are simple and repetitive.
- B. Position requires some analysis, accountability, gathering of facts, and study of data.
- C. Position requires a good deal of analysis, accountability, coordination and integration of data concerning specific assigned function area.
- D. Position requires continuous in-depth analysis, primary accountability, coordination and integration of data into practical action plans and systems design.

Chief Financial Officer(Cont.)

Point Range: 1340 - 1409

Position Factors

5. Inside/Outside Contacts: The frequency and level of contact, both inside and outside of the district.

- A. Contacts limited to immediate co-workers and supervisors with local office.
- B. Requires frequent contact with participating district employees, school-based and district-level administrators outside agencies and community.
- C. Requires frequent contact with Associate, Assistant and Deputy Superintendents, State Department of Education, Department heads, professional support groups and community.
- D. Requires frequent communication with Superintendent, School Board, union representatives, media, legislative leaders, and community.

6. Impact of Decision Making Responsibility: The specific management, administrative, and professional responsibilities of the position.

- A. Most decisions referred to higher authority for approval. Perform only assigned duties and services.
- B. Exercises occasional independent action involving the interpretation of established practices and procedures. Decisions typically apply to a work group within a single department or function.
- C. Exercises independent action in area of specialty. Decisions typically apply to an entire department or function.
- D. Frequently exercises independent action in the implementation of major programs and objectives. Decisions may have an effect on other departments or functional areas requiring integration of efforts.
- E. Regularly exercises independent action. Makes decisions about major problems and policies which affect the entire district.

7. District-wide Impact: Service function of this position, i.e. the district-wide impact of this position on students, employees and the public. Stated differently, what is the consequence of a typical error when made by an incumbent?

- A. Limited impact even within work unit.
- B. Extensive impact within work unit and limited impact on other departments/schools.
- C. Extensive impact on individual work unit and/or schools.
- D. Extensive impact on multiple work units/schools with limited impact crossing divisional lines.
- E. Extensive impact on most all work units/schools, the public and legislative bodies.

Position Analysis Criteria

1. Education Required	2. Experience Required	3. Supervisory Responsibility	4. Complexity of Essential Job Functions	5. Inside/Outside Contacts	6. Impact of Decision Making Responsibility	7. District-Wide Impact
C	E	A	D	D	E	E



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

JOB DESCRIPTION

POSITION TITLE:	Director, Financial Reporting
CONTRACT YEAR:	Twelve Months
PAY GRADE:	28-29

QUALIFICATIONS:

EDUCATION: ~~Education~~— An earned bachelor's degree from an accredited institution.

EXPERIENCE: ~~Experience~~— Minimum of ~~five (5)~~ ten (10) years of experience and/or training in the field related to the title of the position.

ADDITIONAL REQUIREMENTS: ~~Special Qualifications~~— Preferred degree major in accounting or related field. Experience in public accounting, financial reporting, auditing, or governmental financial accounting preferred. A certificate in public accounting (CPA) in the State of Florida is required. Demonstrated ability to plan, organize, analyze and solve difficult problems with minimum supervision. Demonstrated ability to be responsible for supervising a group or section concerned with accounting and financial reporting activities. Bilingual skills preferred. Computer skills as required for the position.

REPORTS TO: Chief Financial Officer (CFO)

SUPERVISES: ~~Accounting staff supervision may include~~ Supervises a staff of professional accountants and analysts. ~~Shall be responsible for accounting department operations in the absence of the Accounting Director.~~

POSITION GOAL: ~~To implement established accounting principles, theories, concepts and practices, state laws, and Board policies so that accounting and other financial reports accurately reflect conditions of the School district.~~ Maximize funding

to the District by planning, directing, and controlling the operations of the financial reporting function to provide accurate financial reports on Broward County School District's current and projected financial resources and expenditures and ensure compliance with Governmental Accounting Standards Board (GASB) and Florida Department of Education (FDOE) regulations.

**ACCOUNTABILITY
PROCEDURES:**

~~The Chief Financial Officer (CFO) will assess the effectiveness of the Director, Financial Reporting annually with respect to the performance of specific responsibilities.~~

ESSENTIAL PERFORMANCE RESPONSIBILITIES:

The Director, Financial Reporting shall:

- ~~1. assist the Chief Financial Officer (CFO) in developing or changing existing accounting guidelines and procedures by applying the most up to date generally accepted accounting principles and government accounting standards.~~
- ~~2. supervise the maintenance of the district's general ledger for all funds maximize funding to the District by monitoring FDOE emerging issues, compliance with FDOE spending requirements, and accurately reporting expenditure data to the FDOE.~~
- ~~3. direct and coordinate the preparation of all financial statements reports required by the State, School Board, and District management including the Comprehensive Annual Financial Report (CAFR), the Superintendent's Annual Financial Report (SAFR), Program Cost Report, and other reports as required.~~
- ~~4. ensure timely and accurate preparation of required reports on a District-wide basis and with external auditors by establishing closing timelines and staff assignments and coordinateing quarterly and year-end closings of the District's financial records.~~
- ~~5. conduct workshops or training programs on a district-wide basis to ensure staff is knowledgeable in the timely and accurate preparation of financial statements and reports for accountants in lower levels.~~
- ~~6. evaluate alternative means of obtaining accurate data for by effectively utilizing the resources of Education Technology Services and assist in identifying management informational needs by refining management reports.~~
- ~~7. plan and recommend and monitor changes to the District's chart of accounts by applying the most up to date generally accepted accounting principles and government accounting standards and establishing procedures to add or delete accounts~~
- ~~8. assist in identifying management informational needs by refining management reports ensure the District projects and maintains adequate funding by assisting the budget department to estimate future revenue and expenditures and monitoring current and projected year-end general fund balance levels.~~

9. assure the adequacy and accuracy of the district's accounting system by overseeing system implementation, documentation, and maintenance.
10. review the preparation of the District Indirect Cost Plan.
11. advise the Chief Financial Officer (CFO) on department matters and recommend improvements or revisions.
12. perform and promote all activities in compliance with equal employment and non-discrimination policies of the School Board of Broward County.
13. participate successfully in the training programs offered to increase the individual's skill and proficiency related to the assignments.
14. review current developments, literature and technical sources of information related to job responsibility.
15. ensure adherence to good safety procedures.
- ~~17-16.~~ follow Federal and State laws, as well as School Board policies.
- ~~16-17.~~ perform other duties as assigned by the Chief Financial Officer or designee

SIGNIFICANT CONTACTS –frequency, contact, purpose, and desired end result:

Works with Principals, Directors in Financial Operations and ETS, representatives of the Florida Department of Education, and external auditors to exchange information to ensure that financial reporting for Broward County Schools is accurate and meets internal needs and external requirements.

PHYSICAL REQUIREMENTS:

Light work: Exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force as frequently as needed to move objects.

TERMS OF EMPLOYMENT:

Salary and benefits shall be paid consistent with the District's approved compensation plan. Length of the work year and hours of employment shall be those established by the School Board.

FLSA OVERTIME CATEGORY:

Job is exempt from the overtime provisions of the Fair Labor Standards Act.

EVALUATION:

Performance will be evaluated in accordance with Board Policy.

Board Approved: 5/4/99

Adopted: 5/18/99

Realignment: 4/01/03

Board Adopted: 12/16/03

Position Factors

1. Education Required: Level of education which is required for the position:

- A. High School or G.E.D.
- B. A.A. in related field or specialized (advanced) vocational training.
- C. B.S. or B.A. in related field.
- D. M.S. or M.A. in related field.
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- D. Position requires continuous in-depth analysis, primary accountability, coordination and integration of data into practical action plans and systems design.

Director, Financial Reporting(Cont.)

Point Range: 1045 - 1094

Position Factors

5. Inside/Outside Contacts: The frequency and level of contact, both inside and outside of the district.

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- B. Requires frequent contact with participating district employees, school-based and district-level administrators outside agencies and community.
- C. Requires frequent contact with Associate, Assistant and Deputy Superintendents, State Department of Education, Department heads, professional support groups and community.
Requires frequent communication with Superintendent, School Board, union representatives, media, legislative leaders, and community.

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- D. Frequently exercises independent action in the implementation of major programs and objectives. Decisions may have an effect on other departments or functional areas requiring integration of efforts.
Regularly exercises independent action. Makes decisions about major problems and policies which affect the entire district.

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- E. Extensive impact on most all work units/schools, the public and legislative bodies.

Position Analysis Criteria

1. Education Required	2. Experience Required	3. Supervisory Responsibility	4. Complexity of Essential Job Functions	5. Inside/Outside Contacts	6. Impact of Decision Making Responsibility	7. District-Wide Impact
C	E	A	C	C	D	D