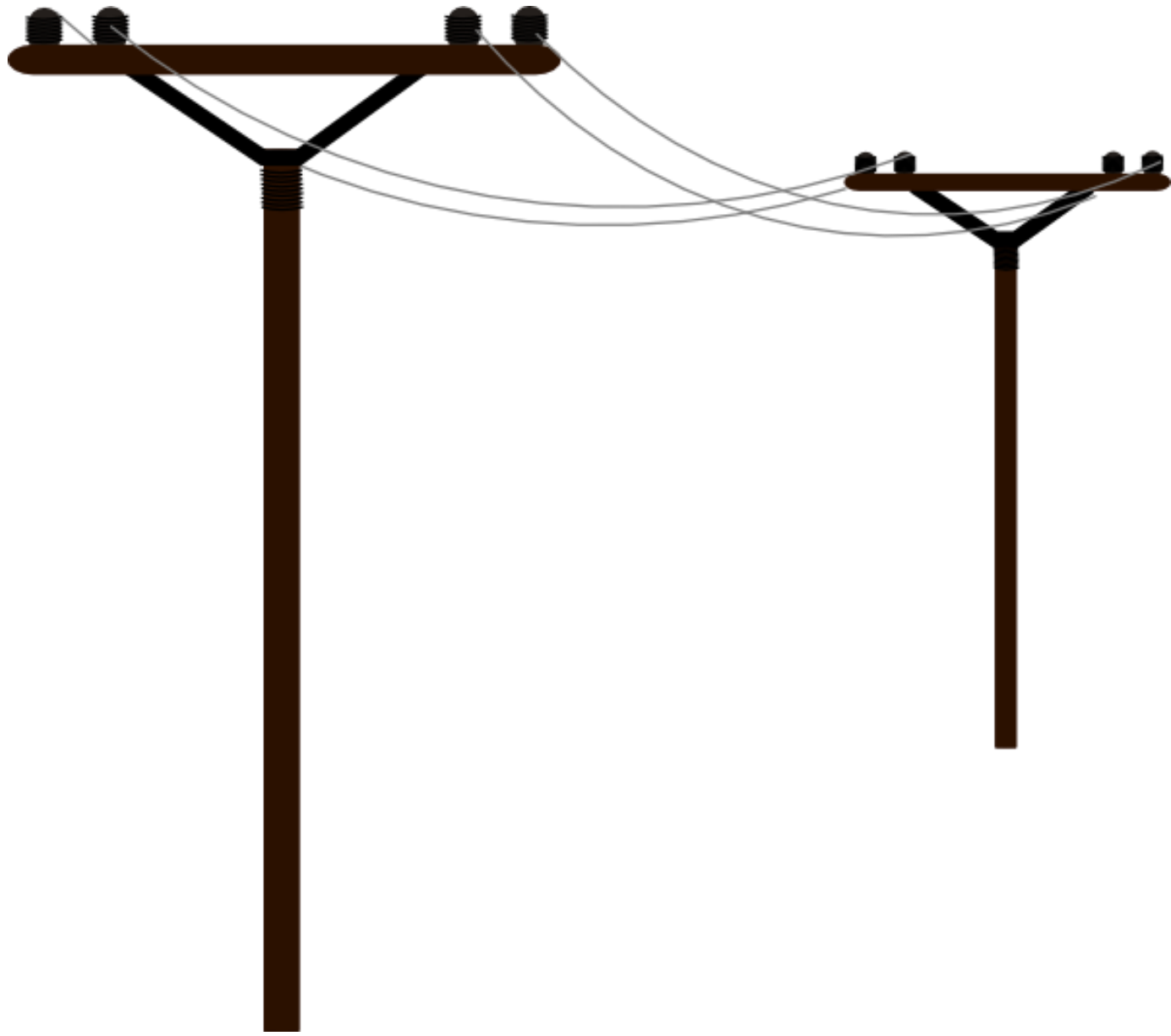
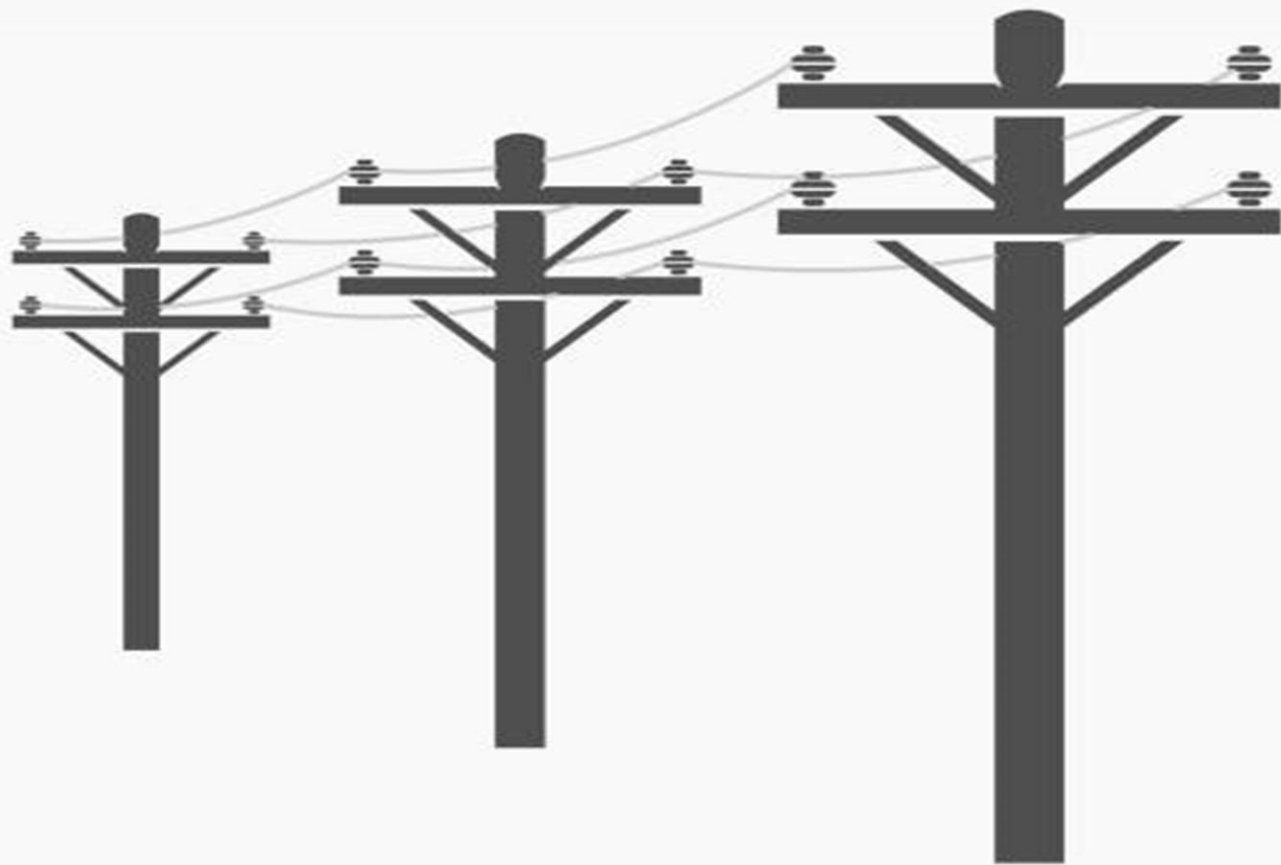


Collaboration Between the Chief School Financial Officer (CSFO) and the School Bookkeeper

Jay Duke, CSFO
Tuscaloosa City Schools





Lines of Authority

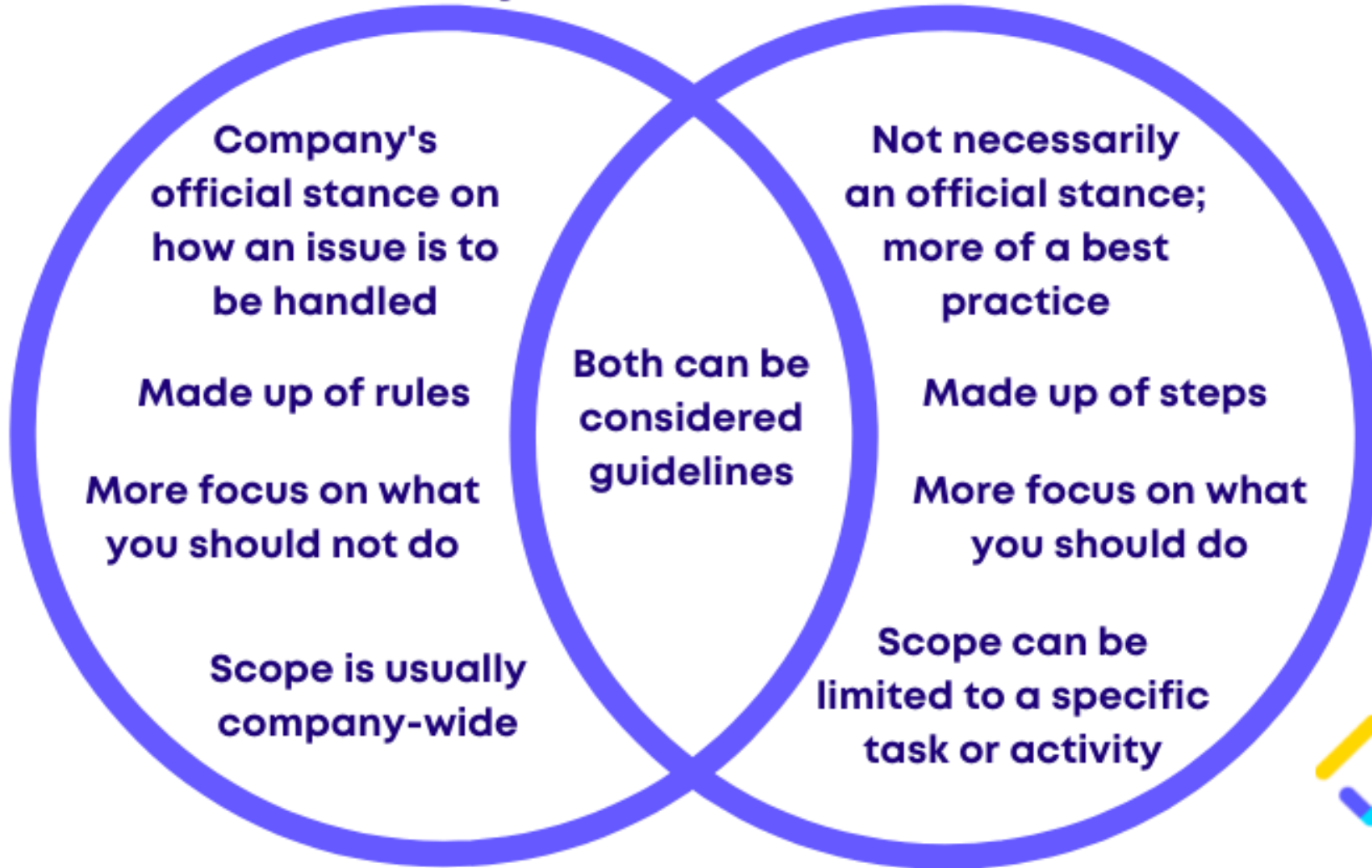
- Education is a State function executed through local boards.
- Superintendent, Board, CSFO and Principals all have statutory roles in handling funds.
- Bookkeepers and department heads do not.

Lines of Authority

- ▶ For local administrators, authority (and responsibility) related to finance is by statute or delegation from Superintendent and Board.
- ▶ How?
 - Board policies
 - Local school finance manual
 - Directives
 - Day-to-day interaction

Policy

Procedure



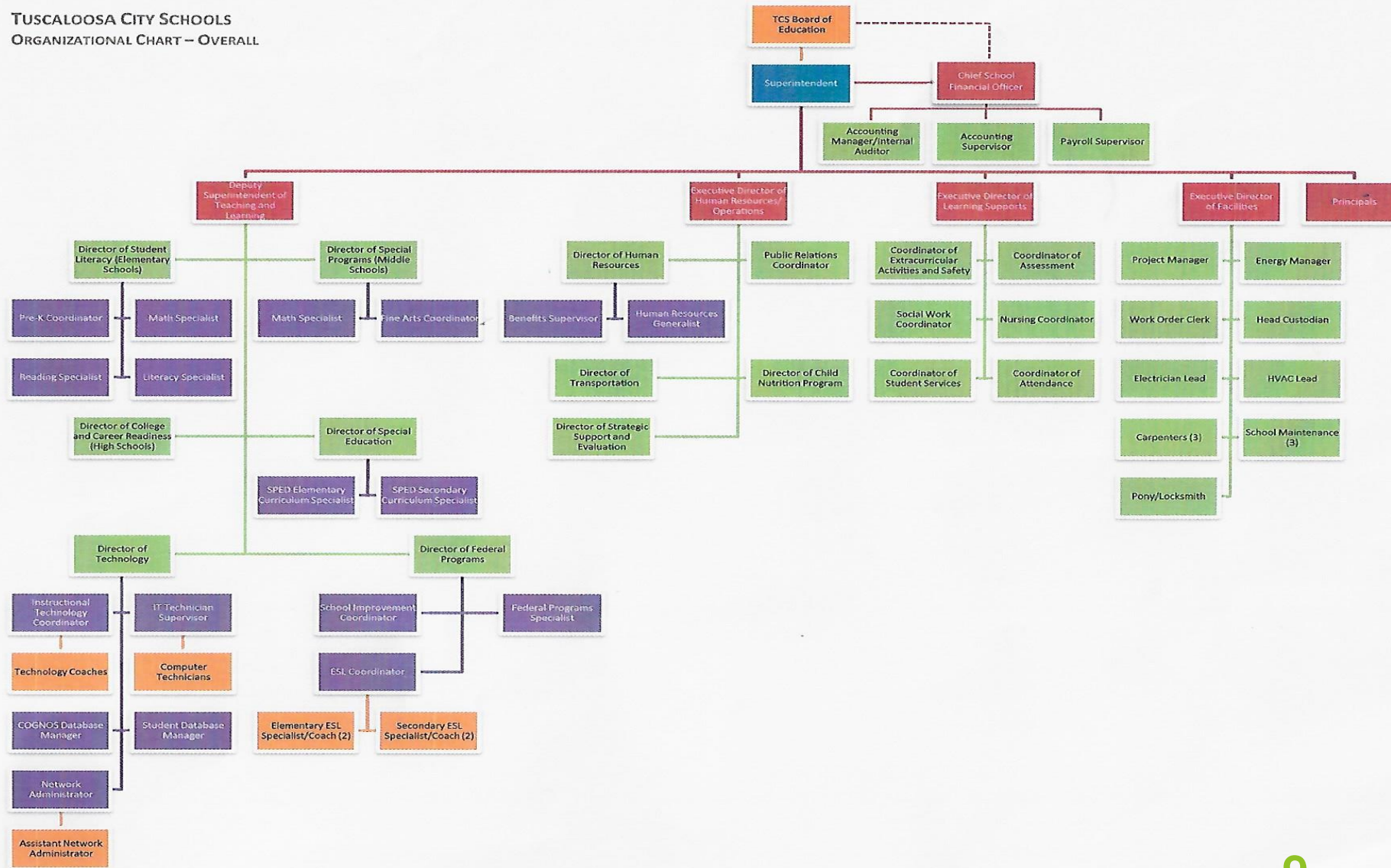
Fiduciary Responsibility of the Principal

- ▶ Ultimately it is the Principal's responsibility to ensure that funds are collected and disbursed in accordance with local board policies.
 - Task delegated to LS Bookkeeper
- ▶ The Principal should be familiar with the Financial Procedures for the School District to have a basic understanding of the accounting regulations for schools.





TUSCALOOSA CITY SCHOOLS
ORGANIZATIONAL CHART – OVERALL



Tuscaloosa County School System Organizational Chart

Not board approved. Current as of February 2022.

