

**Date:** 04/01/2009

**Committee:** House Finance

**Department:** Education

**Person Testifying:** Patricia Hamamoto, Superintendent of Education

**Title of Bill:** SB 0163 (HSCR 1145) RELATING TO EDUCATION.

**Purpose of Bill:** Repeals statute creating district business and fiscal officers within the department of education.

**Department's Position:** The Department strongly supports this bill.

The Legislature has provided Complex Area Business Manager (CABM) positions for each of the fifteen complex areas through appropriations beginning with Act 213, Session Laws of Hawaii, 2007. The CABMs provide fiscal services and support to each complex area, including the schools and the Complex Area Superintendent. CABMs provide the following services: monitor funding for timely spending; ensure compliance with federal, state and county laws; ensure that the procurement code is followed: provide financial training for Administrative Services Assistants (ASA), program managers, account clerks and School Administrative Services Assistants (SASA); oversee, monitor, and provide analyses for monthly, YTD, and annual expenditure reports for schools and complex areas; coordinates with ASAs to perform fiscal and facilities audits for schools; and assist in the development of capital improvements requests and monitoring of such projects. ( See attached position description.)

The Complex Area Business Managers, Administrative Services Assistants, and personnel in the School Facilities and Support Services

Office provide all the services required in the statute that is being repealed in this bill.

The Department believes that the statute is no longer necessary and recommends passage of this bill.

**BUSINESS MANAGEMENT OFFICER I  
(COMPLEX AREA BUSINESS MANAGER)**

**I. IDENTIFYING INFORMATION**

Position Number:  
Department:  
Division/District:  
Branch:  
Geographic Location:

**II. INTRODUCTION**

The Complex Area Business Manager (CABM) would provide direct business and financial management assistance to principals and complex area superintendents in the areas of school-based budgeting, academic and financial plans, financial reporting and monitoring, budget vs. actual variance analysis, preparing and presenting financial recommendations to the school and complex area administrators, facilities management (repair, maintenance and capital improvement projects), understanding and providing guidance on procurement transactions and laws, internal financial controls monitoring, following Department of Education (DOE) financial guidelines, policies and procedures; and overall business administration.

**III. MAJOR DUTIES AND RESPONSIBILITIES**

**A. Financial Assistance and Guidance**

**30%**

1. Acts as a resource to the Complex Area Superintendent (CAS) and administrators, by coordinating and providing technical knowledge for effective school administration.
2. Monitors funding for timely spending while keeping within guidelines of the budget. Reviews expenditures for effective and planned use of resources in accordance with the Complex Area Resource Plan (CARP), Academic and Financial Plans (school level), and federal and state grants.
3. Works with the CAS and principals to monitor fiscal activities and ensure compliance with federal, state, and county laws. Ensures procurement code is followed and contracts are developed in accordance with DOE policies to limit procurement violations. Coordinates with Personnel Resource Officer (PRO) to ensure employment and labor laws are adhered to, especially with regards to union bargaining unit contracts.
4. Conducts regular financial training for and reviews the work of others reporting to the CAS and principals, including but not limited to district Administrative Services Assistants (ASA), PROs, resource teachers, program

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managers at the district and school level, account clerks, SASAs, and other clerical staff to assist in developing financial plans to meet the academic goals of the schools and to assist in monitoring and compliance activities of the complex area.

**B. Financial Reporting and Monitoring**

**30%**

1. Coordinates, prepares, and reviews biennium and supplemental operating budgeting requests and annual expenditure plans at the request of CAS. Coordinates with ASAs and PROs in similar activities in support of schools, district, and complex area offices.
2. Oversees, monitors, and provides analyses for monthly, YTD, and annual expenditures reports for schools and complex areas. Reviews state, federal, and local funding and expenditure reports for positive and negative trends in funding and expenditures, making projections of potential carryover or lapses of funds. Researches discrepancies in spending and provides justification or explanation as required. Coordinates with ASAs in performing similar reporting, monitoring, and analyses for the individual schools, reviewing the work product and briefing the CAS.
3. Serves as coordinator for any management or fiscal audit of complex area, district, or programs within the CAS's area of responsibility. Coordinates with ASAs to perform fiscal and facilities audits of each school on a quarterly basis, ensuring adherence to the FMS Users Guide or other standard procedures developed by the DOE. Develops checklists to assist ASAs, schools, or other offices in monitoring fiscal compliance with current procedures in order to minimize audit findings. Monitors compliance of schools, district, program, or complex area to adhere to deadlines for submission of data or documentation for projects required by internal or external audits by federal, state, or DOE auditors.
4. Assists CAS and principals in analyses and comparisons linking school spending trends to student achievement. Assists in the development of key performance indicators (KPIs) as required by the CAS. Collects and monitors data required to measure improvements in complex area, district, program, and school level as required by the CAS, submitting collected data to federal and state agencies or to the DOE State Office.

**C. Business Management Assistance**

**25%**

1. Works with the CAS and school administrators in reviewing and evaluating budgetary operating methods and procedures including the planning, preparation, compilation and processing of budgetary documents and expenditure reports. Provide supporting documentation and data for legislative reports, testimonies, and program reviews.

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2. Recommends new procedures or revisions to existing methods. Seeks to implement best practices in office management, budget development, accounting internal controls, expenditure evaluation and review, and procurement and contract evaluation and development in coordination with the DOE State Office guidelines and policies.
3. Conducts regular training for and reviews the work of others reporting to the CAS and principals, including but not limited to ASAs, PROs, resource teachers, program managers at the district and school level, account clerks, SASAs, and other clerical staff in interpreting, understanding, and coordinating the implementation of Hawaii Revised Statutes (HRS), Hawaii Administrative Rules (HAR), DOE standards, policies, and procedures for budgetary, accounting, inventory, internal controls, procurement and contracts, business management, and facilities support services as applicable.

**D. Resource Management**

**10%**

1. Provides support in facilities, risk, and safety management to schools and complex area offices. Works with vendors as required monitoring expected deliverables, timelines, and timely invoicing and supporting documentation in order to ensure timely payments by the DOE or the school.
2. Assists in the development of capital improvement requests for the biennium and supplemental CIP budgets, coordinating with schools, district, and complex area offices as directed by the CAS and in accordance with DOE State Office deadlines.
3. Monitors capital improvement and other construction projects in the district to ensure budgeted and timely completion. Monitors requests for repairs and maintenance via DOE computer systems to determine status and to ensure timely completion.

**E. Other duties as assigned.**

**5%**

**IV. CONTROL EXERCISED OVER THE POSITION**

- A. This position works under the general supervision of the CAS. For the above listed functions/duties, only general guidance, if any, is given by the supervisor. When new assignments are made, assignment priorities and assistance is given only when necessary.
- B. This position is guided by the following: Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards Board (GASB) principles, Hawaii Revised Statutes (HRS), Hawaii Administrative Rules (HAR), DOE procurement code, Board of Education (BOE) policies, and DOE standard

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procedures.

**V. REQUIRED LICENSES**

A. None.

**VI. MINIMUM QUALIFICATIONS**

- A. Training and Experience: Graduation from an accredited college or university with a bachelor's degree in business administration with a major in accounting, or with a major in any field of business administration which included at least twelve (12) semester hours of credit in accounting courses and four (4) years of progressively responsible professional work experience in accounting, auditing, business management, or budgeting; or any equivalent combination of training and experience which provides the following knowledge, abilities, and skills:
- B. Knowledge of: Financial and management accounting; government accounting; business statistics; computer-based information systems; management and organizational behavior; productivity and project management; principles and practices of supervision and management; laws, rules, regulations and administrative procedures pertinent to subordinate administrative staff services; facilities management; interpretation and principles of procurement code.
- C. Ability to: Plan, direct, coordinate and evaluate staff in financial processes and transactions; recommend changes in procedures and practices to improve efficiency and economy; deal effectively with state, federal, and departmental officials to accomplish program goals; provide complex-wide consultation and advice regarding school business administration and fiscal management; communicate effectively with others both orally and in writing; operate various business equipment.

**VII. PREFERRED EDUCATION, KNOWLEDGE, SKILLS, AND ABILITIES**

- A. Education: Graduation from an accredited college or university with a master's degree in accounting, auditing, finance, or business administration. Pursuit of professional certifications is most desirable [i.e. Certified Public Accountant (CPA), Certified Management Accountant (CMA), or Certified Internal Auditor (CIA)].
- B. Knowledge, Skills, and Abilities: Exercising discretion and sound judgment in an advisory and/or supervisory capacity in prioritizing projects and carrying out assignments independently, maintaining attention to detail, organizing projects and completing work within limited time, budget, or other constraints. Sets, models, and upholds high ethical behavior and standards for others. Must be ready to assume team project leadership as well as serving in a supporting role.

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