

SECTION 600 – SUPPORT SERVICES

ACCOUNTING SERVICES

POLICY 601

ARTICLE 1 AUTHORIZATION

- A. Accounting services shall be provided by employed staff and/or through contracted services for the District's fiscal management:
1. Budgeting;
 2. Fund Accounting;
 3. Pay and benefits processing;
 4. Purchasing;
 5. Insurance Management
 6. Inventory
 7. Financial record keeping;

ARTICLE 2 STAFF

- A. An Accounting Director shall be employed as the administrator in charge of Accounting Services. The Accounting Director shall report to the Superintendent. The Director shall assure fiscal compliance with policies established by the Board of Education and with state and federal statutes and regulations. The Director shall assure completion of all financial reports required by the Colorado Department of Education. He/she shall notify the Superintendent of any financial situations, conditions or actions that may be detrimental to the welfare of the District or to potential violations of policy, state or federal requirements. A job description, including qualifications, for the Director shall be on file in the District Personnel Office.
- B. Accounting assistants may be employed as needed based upon a determination of the Accounting Director and the Superintendent, within budget parameters established by the Board of Education.

References:

C.R.S. 22-32-109 (1) (b) Policies for Efficient District Administration
C.R.S. 22-32-109 (1) (f) (l) Employ Personnel to Maintain Operations
C.R.S. 22-32-109 (1) (i) Cause to be Kept Complete and Accurate Financial Records
C.R.S. 22-32-109 (1j) Cause Warrants or Orders Drawn Upon School District Funds to be Kept
C.R.S. 22-32-109 (k) Cause a Statement of the Financial Condition of the District to be Published, Audited and Reviewed
C.R.S. 22-32-109(l) Cause Warrants and Orders to be Kept for Six Years
C.R.S. 22-32-109 (m) Cause Business Records to be Kept as Required by Law
C.R.S. 22-32-109 (q) Cause to be Prepared and Filed any Report with the State aboard required by Law or by Regulation
Adopted April 2, 2003