

## CHARTER SCHOOLS FISCAL OVERSIGHT MANAGER

### DEFINITION

Plans, coordinates, and conducts financial monitoring for fiscally independent charter schools authorized by the District to ensure financial solvency and compliance with the charter schools' governing board-adopted fiscal policies and procedures and federal, state, and District regulations and requirements.

### TYPICAL DUTIES

Reviews annual independent audit reports for fiscally independent charter schools authorized by the District and identifies key areas of interest in oversight responsibilities.

Conducts mandatory oversight visits to each individually assigned independent charter school annually and as needed.

Reviews new and renewal charter petitions and material revision requests.

Conducts the Community Impact Analysis, including the enrollment trend analysis and fiscal impact analysis, as applicable and required by charter laws and regulations, and District policy.

Reviews fiscal policies and procedures established and approved by charter schools' governing boards and tests for compliance.

Analyzes charter schools' budgets, cashflow projections, financial Local Control Accountability Plans (LCAPS), and a variety of financial transactions such as check disbursements, bank and credit card transactions, cash transactions, check registers, invoices, and bank reconciliation statements to identify potential issues.

Supervises and participates in the analysis of charter schools' interim financial reports and performs variance and analytical reviews.

Conducts segregation of duties interviews of school leaders, staff, and others responsible for the financial administration of the school and/or the charter management organization to evaluate internal controls and procedures, and management of public funds.

Attends charter schools' board meetings on an annual and as-needed basis.

Issues notices as part of the charter authorizer's tiered-intervention process and performs follow-up reviews as necessary to assure corrective actions have been implemented.

Coordinates and prepares the Local Control Funding Formula revenue calculation tools used in reviewing charter schools' budgets.

Plans, coordinates, analyzes, and supervises activities concerning Charter Schools Division's budget, enrollment projections, oversight revenue estimates, and financial activities, including expenditure forecasting, budget control, and position control.

Develops, recommends, and participates in the implementation of changes in Charter Schools Division policies, procedures, reporting, and budget.

Prepares a variety of reports that include facts, findings, conclusions, and recommendations.

Performs related duties as assigned.

### DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

A Charter School Fiscal Oversight Manager plans, coordinates, and conducts fiscal reviews for charter schools authorized by the District to ensure financial solvency and compliance with their charter policies and procedures as well as federal, state, and District regulations and requirements.

A Fiscal Oversight Administrator plans, coordinates, and supervises the administration of fiscal activities related to the budgetary matters and petition reviews of charter schools; and performs professional-level forensic investigative and fiscal reviews of charter schools in connection with alleged improprieties of charter schools, employees, vendors, and contractors.

## SUPERVISION

Direct supervision is received from a Fiscal Oversight Administrator. Supervision may be exercised over lower-level staff.

## CLASS QUALIFICATIONS

Knowledge of:

- Fundamental principles of accounting and auditing
- Generally Accepted Accounting Principles
- Investigative fraud techniques
- Fraud schemes and data analysis techniques
- Provisions of the Education Code and other laws and regulations affecting public charter school accounting.
- Principles and practices of public administration, with emphasis on budget and fiscal affairs
- District and charter school budgetary practices and procedures
- Financial regulations of regular and specially funded programs and charter schools
- Effective writing and communication strategies
- Microsoft Office and Windows operating systems

Ability to:

- Analyze complex budgets; fiscal controls, procedures, and systems; and financial legislation
- Express sensitive and complex concepts clearly, orally and in writing
- Work effectively with a wide range of District personnel, charter school personnel, charter school stakeholders, and the public
- Write clear, concise, and conclusive reports
- Use critical judgment in the evaluation of data and the development of clear, concise budget plans, procedures, training materials, and reports
- Plan and manage work to meet deadlines
- Conduct thorough investigations
- Identify pertinent information/evidence during a review or investigation
- Maintain confidentiality of evidence gathered

## ENTRANCE QUALIFICATIONS

Education:

Graduation from a recognized college or university with a bachelor's degree in accounting, business, finance or a closely related field. Additional experience beyond that which is listed below, may be substituted for up to two years of the required education on a year-for-year basis.

Experience:

Three years of external auditing, internal auditing, school fiscal policy review, forensic accounting, or charter school fiscal oversight experience. Experience in governmental accounting, automated accounting systems, or charter school audit review is preferable. One year of the aforementioned experience may be substituted by possessing certification as either a Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Fraud Specialist (CFS) or a Certified Forensic Accountant (CFA).

Special:

Certification as either a Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Fraud Specialist (CFS) or a Certified Forensic Accountant (CFA) is preferable.

A valid driver's license to legally operate a motor vehicle in the State of California and the use of a motor vehicle.

This class description is not a complete statement of essential functions, responsibilities, or requirements. Entrance requirements are representative of the minimum level of knowledge, skill, and /or abilities. To the extent permitted by law, management retains the discretion to add or change typical duties of a position at any time, as long as such addition or change is reasonably related to existing duties.

New Class  
02-09-23  
RGK/BM