



## MEMORANDUM

To: Board of School Directors, Administrators, Directors and Assistants  
From: Marilyn R. Frederick, Business Manager  
Date: June 28, 2010  
Re: Central Office Restructure for Operations: Payroll, Accounting & Accounts Payable

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### **Payroll, Accounting & Accounts Payable Restructuring**

As a method to reengineer operational functions for efficiency, concentrate response time, reduce opportunity for error and lower costs, we are restructuring our methodology of processing payroll, accounts payable and accounting functions effective July 1, 2010.

By utilizing a flattened communication model, we will create a "one-stop shop" response whereby each district will have only one customer contact person in the central office for Payroll, Accounts Payable and Accounting questions and assistance. That structure calls for three key personnel: Lois Brown, Lynda Brochu and Heather Slayton, to handle finance/business functions by district through the use of our integrated information systems software as follows:

<u>Lois Brown</u>	<u>Lynda Brochu</u>	<u>Heather Slayton</u>
Cambridge	Belvidere	LUHS
Johnson	Eden	LUMS
Grants	Hyde Park	GMTCC
	Waterville	LNSU

More than simply refining our current way of doing work, we believe that through a bolder approach in the use of technology that will include the use of an integrated time-clock system to support the payroll process, this concept will be focused on giving our internal customers quick, accurate responses in an innovative manner supportive of our mission of meeting the needs of our districts in the most effective, successful mode possible.

We recognize that the traditional approach in handling business processes is normally fragmented into sub-processes and tasks that are carried out by several specialized functional areas. In this new format, we are flattening our structure to expedite services, reduce costs and lessen errors caused by communication lapses between functions. Our goal is to optimize performance, but we

realize that as in any new approach, there is a period of adjustment and we ask for your assistance and understanding in helping to meet this new initiative with success.

To obtain a successful implementation, we need to closely adhere to production schedules. Exceptions to submittal deadlines in both accounts payable and payroll are not only bad practices that sabotage workflow but they also increase errors that cost us all in time, money and satisfaction. With this in mind, I've attached the Payroll and Accounts Payable schedules for the upcoming fiscal years. In recognition of the inter-relationship of processes, efficiency of time and to reduce error, we are going to be processing Payroll and A/P during the same week.

Checks will be run consistently every two weeks for board review and approval. As always, boards may elect to empower their clerk or any board member to review and authorize check warrants between board meetings for timely payment to vendors. To insure an adequate dual control process for risk management, there will be separate output reviews, statement and journal entry reconciliations and random internal audits conducted during non check-run weeks.

Thank you for your assistance in the process. We will be requesting feedback on the system through the use of survey-monkey through out the year. In the meantime, if you have any questions, please contact me through email: [marilyn@insu.org](mailto:marilyn@insu.org) or by calling 851-1161.

Attachments:   Accounts Payable Schedule  
                  Payroll Schedule