



# **AASBO Accounts Payable Training Program**

**RISK MANAGEMENT &  
INTERNAL CONTROL**

**Accounts Payable Cross Training**

# Key Risks of Not Cross Training

- Absence of a key employee can disrupt the workflow
- Lack of cross training can result in narrow skill set
- Reduces employees broader understanding
- Heavy reliance on a few employees for critical tasks
- Lack of opportunities for employees to learn new skill and grow
- Lack of checks and balances in the AP process
- Inability to reallocate staff efficiently during peak periods
- Delays and mistakes in processing payments

# Benefits of Cross Training in Accounts Payable

- Improve efficiency
- Flexibility
- Skill development

# Strategies for Implementing Cross Training

- Determine and understand the key tasks
- Assess and evaluate team members
- Develop a training plan
- Encourage collaboration

# Best Practices - AP Job Rotations

- Identify Roles
- Schedule Rotations
- Provide Training Materials
  - School District Accounts Payable Manual
  - AASBO Account Payable Manual
  - NextGen Application Procedures
- Monitor and Evaluate

# Best Practices - Peer Training

- Pair Employees
- Structured Training Sessions
- Feedback

# Best Practices - Shadowing

- Shadowing
- Reverse Shadowing
- Discuss and Debrief



# Best Practices - Online Learning

- Select training and courses
- Set learning goals
- Assess and apply skills



# Conclusion

- Enhances Collaboration and Teamwork
- Improves Customer Service
- Increases Adaptability to Change
- Provides Succession Planning and Continuity
- Provides Opportunity for Career Development
- Reduces Training Cost
- Allows for Innovation and Process Improvement

# Questions?

Linda McGhee, AASBO

[linda@asbo.com](mailto:linda@asbo.com)