

Iowa Department of Education
Finance, Facilities and Operation Services

School Business Officials
Report to the State Board of Education
and the Board of Educational Examiners

2011

State of Iowa
Department of Education
Grimes State Office Building
400 E 14th St
Des Moines IA 50319-0146

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Iowa Department of Education Finance, Facilities and Operation Services
School Business Officials Report to the State Board of Education and the
Board of Educational Examiners, 2011

TABLE OF CONTENTS

Introduction	1
Advisory Committee Membership	3
Resource Group Membership	4
Process Description	5
Proposed Adoption by BoEE of new rule 22.3	7
Proposed Adoption of Chapter 81 rules	9
 <u>APPENDIX 1</u>	
August 9, 2010 – notes	14
October 4, 2010 – notes	17
November 1, 2010 – notes	20
December 6, 2010 - notes	22
 <u>APPENDIX 2</u>	
School Business Official Advisory Committee Meeting, August 9, 2010	24
Menu for School Business Official Advisory Committee Areas	38
School Business Officials Authorization Timeline	39
School Business Authorization “Programs” Study Group Presentation	42
School Business Authorization “Knowledge and Skills” Study Group Presentation	54
Iowa Association of School Business Officials Pamphlet	64
Critical Dates for the School Business Official	66
2009 Iowa Association of School Business Officials Member Survey – Professional Position Basic Information	74
Iowa Association of School Business Officials Member Survey – Credentialing Survey Form	77
February 2010 Iowa Association of School Business Officials Member Response to Survey on Preferred Credential	83
Winter 2010 Iowa Association of School Business Officials Member Survey – Credentialing Requirements (graph data)	84
October 2010 Iowa Association of School Business Officials Member Survey – School business Officials Advisory Group	86
School Finance Officer (SFO) Certification: Creating Pathways – Association of School Business Officials International	90
Association of School Business Officials International Certification Content Areas	112

INTRODUCTION

Herein are the results of the School Business Official Advisory Committee on Authorization for school business officials per HF 2461. Requiring an authorization for school business officials (SBOs) in Iowa school districts is a natural progression for several reasons. From the practitioner perspective of a school business manager, there has been a movement to professionalize. The Iowa Association of School Business Officials (IASBO) instituted an academy in 1992 and began an optional testing system in 2006 for an additional Certificate of Proficiency, available to the graduating class of 2009. However, efforts to improve school business official knowledge and skills were preceded by others: Area Education Agencies have offered workshops; school district auditors have offered advice and direction; and even more experienced business managers have mentored new colleagues as they have entered the field.

The school business environment is not nearly as simple as it was decades ago. The complexity of reporting, the number of reports, and the breadth of their subject matter has increased over the years and, according to those with a historical perspective, has accelerated in recent years: federal and state reporting requirements are more granular, more Governmental Accounting Standards Board (GASB) directives are issues, American Recovery and Reinvestment Act (ARRA) funds require separate reporting, etc. The amount of money being managed by school districts has increased dramatically during the same time-frame as well. Currently, Iowa's smallest district, Lineville Clio, (certified enrollment of 71.1) manages over \$1 million in public monies.

To that end the Legislature issued, and the Governor signed, a directive to develop an authorization for school business officials in HF2461:

SCHOOL BUSINESS OFFICIAL TRAINING PROGRAM AND AUTHORIZATION ADVISORY COMMITTEE. The department of education, in consultation with the board of educational examiners, shall convene an advisory committee to determine the standards and procedures, content, and processes of training programs for individuals who seek an authorization issued by the board of educational examiners for employment as a school business official responsible for the financial operations of a school district. The advisory committee shall be comprised of representatives of the Iowa association of school business officials, individuals holding financial leadership roles in large, medium, and small school districts, and a public member of the school budget review committee. The advisory committee shall review other states' professional organizations and programs regarding authorization of school business officials, determine the best practices for school district business management training programs, and identify and recommend the knowledge and skills necessary to obtain a school business official authorization from the board of educational examiners. The advisory committee shall submit its findings and recommendations in a report to the state board of education and the board of educational examiners by December 31, 2010.

As is the process with other licensing programs with the Board of Educational Examiners (BOEE), the Department of Education (DE) will accredit the program and BOEE will issue authorizations to those who achieve the requirements of authorized programs. Further, BOEE will sanction organizations to offer renewal credits to SBOs.

The advisory committee examined the issue from many angles to come up with the Administrative Rules that are the ultimate product of the committee's work. As is noted by the legislation in other states, as well as international school business official associations, they have already addressed the need to bolster school business official training with a regulated program. Fortunately, representatives from Iowa school districts who were serving on state, national, and international committees, also served on and contributed to (as part of a resource group) Iowa's Advisory Committee efforts. Further, members of the State Department of Education have attended the annual conference of the Association of School Business Officials (ASBO), the

international association, over the last two years to learn more explicitly about government administered school business credentialing programs.

After crafting the rules, one outstanding issue remained for the advisory committee: the inflexible timeline set in Code for completion of the program. BOEE usually has waiver authority, but not when a timeline for completion is explicitly stated in Code. Obviously, this will require legislative action so as to conform to other authorizations and licensures offered by BOEE.

Ultimately, the administrative rules that the respective state boards adopt, as a result of the legislation and the committee's work, will set some barriers to entry to becoming a school business official. Clearly, the advisory committee supports this precept, as an initial license to be an SBO requires formal education in accounting. Being an SBO is a complicated job to learn and becoming more so as the government requirements stack upon one another. Having oversight of billions of Iowa taxpayer dollars by individuals who are trained to do just that seems a reasonable risk management strategy by the state of Iowa to protect its citizens and promote public education through efficient use of those monies.

Advisory Committee Membership

Don Hansen	School Budget Review Committee Representative	
Jan Miller-Hook	Iowa Association of School Business Officials Representative Business Manager	Johnston CSD
David Nicholson	Business Manager (medium district)	Linn-Mar CSD
Marsha Tangen	Business Manager (large district)	Davenport CSD
Angie Walter	Business Manager (small district)	West Branch CSD

Resource Group Membership

Jim Addy	Iowa Department of Education	Administrator, Department of School Support and Information
Sue Battani	Auditor of State	Director
Jackie Black	Iowa Association of School Boards	Education Finance Director
Dave Darnell	Drake University	Associate Professor of Education
Bob Decker	University of Northern Iowa	Professor, Educational Leadership, Counselling, and Postsecondary Education
Dave Else	University of Northern Iowa	Associate Professor, Educational Leadership, Counselling and Postsecondary Education and Iowa Superintendents Finance and Leadership Consortium Director
Kent Farver	Iowa Department of Education	Community Colleges Liaison to Community Colleges Business Managers
Marc Haack	University of Iowa	Educational Administration Program
Nancy Janssen	Nolte, Cornman and Johnson PC	CPA, Partner
Bill Lamb	Kirkwood Community College	Vice President, Instruction, Academic Affairs
George Maurer	Iowa Department of Education	Executive Director, Board of Educational Examiners
Denise Ragias	Iowa Department of Education	Consultant, Finance, Facilities and Operation Services
Jim Scharff	Iowa Association of School Business Officials	Executive Director
Dan Smith	School Administrators of Iowa	Executive Director
Joyce Thomsen	Iowa Department of Education	Consultant, Finance, Facilities and Operation Services
Jeremy Varner	Iowa Department of Education	Community Colleges, Liaison to Chief Academic Officers
Jan Walker	Drake University	Associate Professor of Education
Jan Westerman-Beatty	Iowa State Universtiy	Clinician, Department of Educational Leadership and Policy Studies
Tom Wirtz	Area Education Agency 9	Director, Support Services

School Business Officials Process

House File 2461 directed the Department of Education, in consultation with the Board of Educational Examiners, to convene an advisory committee to determine the standards, procedures, content, and process of training programs for individuals seeking an authorization issued by the Board of Educational Examiners for employment as a school business official. The membership of the advisory group was clearly defined to consist of representatives of the Iowa Association of School Business Officials; individuals holding financial leadership roles in large, medium, and small school districts; and a public member of the School Budget Review Committee. Representatives of each of these roles were invited to join the advisory committee until a group of five was established. In addition, a larger resource group was formed from representatives of the Board of Educational Examiners, Department of Education, Area Education Agencies, professional organizations (Association of School Business Officials, School Administrators of Iowa, Iowa Superintendents Finance and Leadership Consortium and Iowa Association of School Boards), educational leadership (The University of Iowa, University of Northern Iowa, Iowa State University and Drake University), community colleges, and auditors (state and independent) in order to represent all possible stakeholders of the program. The representatives of these stakeholder groups reported the discussions and recommendations to their respective groups and were able to provide feedback to the advisory committee.

Both the advisory and resource groups met together three different times. The initial meeting was an organizational meeting. The administrator of the Division of School Support and Information from the Department of Education presented the summary of the legislation and responsibilities of the group. The executive director of the Iowa Association of School Business Officials gave the history and need for the authorization, noting that practicing school business officials, as well as other stakeholders, were supportive of establishing a minimum level criteria for becoming a school business official. He also presented surveys from the practitioners in the state. The executive director of the Board of Educational Examiners explained the Iowa requirements for other school personnel. Various PowerPoint presentations were made and can be found in Appendix 2. The members formed into three subcommittees to meet outside of the large group meetings to compile additional information and produce recommendations for the combined large group. These subcommittees consisted of programs for initial and renewal authorization, knowledge and skills, and school business operations and certifications in other states. It was noted that currently practicing school business officials would be grandfathered in, with only the background check requirement and fingerprinting needing to be performed to qualify for the certification.

The combined large group met again in October. The executive director of the Board of Educational Examiners described the administrative rules process and the timeline to be used to be compliant with the legislation. The subcommittees reported their findings and recommendations to the large group for discussion. A school business official involved in the Association of School Business Officials International reported on the emerging School Finance Officer certification and what other states are doing in regard to licensure or certifications. Discussion ensued as to the criteria and competencies of the initial and renewal authorization. Because of the level of knowledge required by the position of school business official, much discussion occurred over the level of knowledge that should be required for qualifying to be hired for the position. As with administration and instructional staff, the school business officer should have a minimum level of education and skills to qualify for the position. Along with other criteria, the committee decided an individual applying for a school business officer position must have knowledge of accounting principles, at a minimum.

The third and last meeting of the large group was in November. A recent and yet unpublished survey from the school business official practitioners was presented. An explanation was given for the purpose and interlocking nature of the administrative rules from the Board of Educational Examiners and the Department of Education. Timelines for the adoption of the administrative rules were discussed, as they slightly differ in the two departments. The proposed administrative

rules from both departments were reviewed in detail and discussed by the members, resulting in some recommended changes.

Attorneys from both the Board of Educational Examiners and the Department of Education had discussion on the two sets of rules outside of the advisory group meetings. In November, the Board of Educational Examiners posted notice of the rules. In December, the final draft of both sets of administrative rules was reviewed in a meeting of the five person advisory group and representatives of the Department of Education and Board of Educational Examiners. The administrative rules were modeled after Chapter 79, Standards for Practitioner and Administrator Preparation programs. Much of that language does not apply to school business officials, so appropriate changes were made to make it applicable for the school business official certification program. The group noted that many of the definitions in the Department of Education's rules had been deleted, but they were not needed. There was discussion of the wording change by the attorneys of the mentoring program, renaming it the advisor program to differentiate it from the state-funded educator mentoring program. In the end the mentoring program identifier prevailed, as there is already a similar mentoring program provided by the Iowa Association of School Business Officials and already well known by the practitioners. A program by another name would most likely cause confusion. Copies of the proposed administrative rules may be found in this legislative report. Meeting notes may be found in Appendix 1.

282—22.3 (272) School Business Official authorization. A school business official authorization allows an individual to perform, supervise, and be responsible for the overall financial operations of the local school board.

22.3(1) Application process. Any person interested in the school business official authorization shall submit records of credit to the board of educational examiners for an evaluation in terms of the required courses or contact hours. Application materials are available from the office of the board of educational examiners, online at <http://www.boee.iowa.gov/>, or from institutions or agencies offering approved courses or contact hours.

22.3(2) Specific requirements for an initial school business official authorization. Applicants for the school business official authorization shall have completed the following requirements:

a. Valid two years from date of employment.

b. Applicants must have a minimum of an associate degree coursework in business and / or accounting of which nine semester hours must be in accounting, or 60 semester hours of coursework in business and / or accounting of which nine semester hours must be in accounting.

c. If the applicant does not have nine semester hours in accounting, but has six or more semester hours, they can get a temporary school business official authorization valid for one (1) year.

1. The temporary initial school business official authorization may be issued if requested by the district. A district administrator may file a written request with the executive director for an exception to the minimum content requirements on the basis of documented need and benefit to the district. The executive director will review the request and provide a written decision either approving or denying the request.

2. If the 9 semester hours of accounting are not completed within the time allowed, the applicant will not be eligible for the initial school business official authorization.

a. If the applicant received a temporary school business authorization, then the initial school business authorization shall not exceed one (1) year.

d. *Minimum age.* Applicants must have attained a minimum age of 18 years.

e. *Iowa division of criminal investigation background check.* Applicants must have successfully completed an Iowa division of criminal investigation background check. The background check fee will be assessed to the applicant.

f. *National criminal history background check.* Applicants must have successfully completed a national criminal history background check. The background check fee will be assessed to the applicant.

22.3(3) Specific requirements for a standard school business official authorization.

a. A standard school business official authorization will be valid for three years and may be issued to an applicant who meets the requirements set forth in subrule 22.3(1), 22.3(2), and 22.3(3)b and c,

b. *Requirements.* Applicants must complete 9 semester hours or its equivalence (1 semester hour is equivalent to 15 contact hours) in an approved program in the following areas /competencies:

1. Accounting (GAAP) concepts: fund accounting, account codes, Uniform Financial Accounting; and

2. Accounting cycles: budgets, payroll-benefits, purchasing/inventory, cash, receipts, disbursements, financial reporting, investments; and,

3. Technology: manage accounting systems, proficient in understanding and use of systems technology and related programs; and,

4. Regulatory: Uniform Administrative Procedures Manual, school policies and

procedures, administrative procedures, public records law, records management, school law, employment law, construction and bidding law; and

5. Personal skills: effective communication, interpersonal skills, ethical conduct, information management, ability to analyze and evaluate, ability to recognize and safeguard confidential information and accurate and timely performance; and,

6. A board of educational examiners ethics program.

c. Mentoring as defined by Chapter 281.xxxxx.

22.3(4) Validity. The school business official authorization shall be valid for three years, and it shall expire three (3) years from the date of issuance on the last day of the practitioner's birth month.

22.3(5) Renewal. The authorization may be renewed upon application and verification of successful completion of:

a. *Renewal activities.*

1. In addition to the child and dependent adult abuse training listed below, the applicant for renewal must complete four semester hours of credit or the equivalent contact hours (1 semester hour is equivalent to 15 contact hours) within three years with a minimum of one semester hour or its equivalent completed in each year of the authorization.

2. Failure to complete requirements for renewal in each calendar year will require petition for waiver from the board. The executive director may grant the waiver if there is sufficient cause to merit waiving one or more years of requirements. Applicant will have to petition the board to waive annual requirement.

b. *Child and dependent adult abuse training.* Every renewal applicant must submit documentation of completion of the child and dependent adult abuse training approved by the state abuse education review panel. A waiver of this requirement may apply under the following conditions with appropriate documentation of any of the following:

(1) A person is engaged in active duty in the military service of this state or of the United States.

(2) The application of this requirement would impose an undue hardship on the person for whom the waiver is requested.

(3) A person is practicing a licensed profession outside this state.

(4) A person is otherwise subject to circumstances that would preclude the person from satisfying the approved child and dependent adult abuse training in this state.

(5) The person has previously renewed a license or another authorization issued by the board of educational examiners and, at that time, reported the completion, within the past five years, of child and dependent adult abuse training approved by the state abuse education review panel.

22.3(6) Revocation and suspension. Criteria of professional practice and rules of the board of educational examiners shall be applicable to the holders of the school business official authorization.

22.3(7) Approval of courses. Each institution of higher education, private college or university, merged area school or area education agency and professional organization wishing to offer the semester credit or contact hours for the school business official authorization must submit course descriptions for each offering to the board of educational examiners for approval. After initial approval, any changes by agencies or institutions in course offerings shall be filed with the board of educational examiners.

EDUCATION DEPARTMENT [281] Notice of Intended Action

Pursuant to the authority of Iowa Code section 256.7(5), the State Board of Education hereby proposes to adopt new Chapter 81, "Standards for School Business Official Programs," Iowa Administrative Code.

This chapter provides standards and procedures for the approval of training programs for individuals who seek authorization issued by the board of educational examiners for employment as school business officials responsible for the financial operations of a school district.

An agencywide waiver provision is provided in 281—chapter 4.

Interested individuals may make written comments on the proposed amendment on or before March 15, 2011, at 4:30 p.m. Comments on the proposed amendments should be directed to Carol Greta, Iowa Department of Education, second floor, Grimes State Office Building, Des Moines, Iowa 50319-0146; telephone (515)281-8661; e-mail carol.greta@iowa.gov; or fax (515) 281-4122.

A public hearing will be held on March 15, 2011, from 9 to 10 a.m., at the State Board Room, second floor, Grimes State Office Building, East 14th Street and Grand Avenue, Des Moines, Iowa, at which time persons may present their views either orally or in writing. Any persons who intend to attend the public hearing and have special requirements, such as those related to hearing or mobility impairments, should contact and advise the Department of Education of their specific needs by calling (515)281-5295.

The proposed new chapter is intended to implement 2010 Iowa Acts, chapter 1099.

The following amendment is proposed.

Item 1. Add the following new chapter of rules:

CHAPTER 81 STANDARDS FOR SCHOOL BUSINESS OFFICIAL PROGRAMS

281—81.1(256) Definitions.

"Area education agency" or *"AEA"* means a regional service agency that provides school improvement services for students, families, teachers, administrators, and the community.

"Department" means department of education.

"Director" means director of the department of education.

"Institution" means public and private institutions of higher education, AEAs, and professional organizations offering school business official preparation program(s) and renewal credits.

"Novice" means an individual in a school business official position who has no previous experience in the role of that position or who is newly authorized by the board of educational examiners.

"School business official candidates" mean individuals who are enrolled in school business official preparation programs leading to authorization to practice as a school business official as authorized by the board of educational examiners.

"School business official preparation programs" mean the programs of school business official preparation leading to authorization to practice as a school business official.

"State board" means Iowa state board of education.

281—81.2(256) Institutions eligible to provide a school business official preparatory program. In order to attain the authority to recommend candidates for school business official authorization, institutions of public and private higher education, AEAs, and professional organizations engaged in the preparation of school business officials, shall meet the standards contained in this chapter to gain or maintain state board approval of their programs. Each institution seeking approval by the state board of its programs for school business official preparation shall file evidence of the extent to which each program meets the standards contained in this chapter by means of a written self-evaluation report and an evaluation conducted by the department. The institution shall demonstrate such evidence by utilizing a template developed by the department.

281—81.3(256) Approval of programs. Approval of institutions' school business official preparation programs by the state board shall be based on the recommendation of the director after study of the factual and evaluative evidence on record about each program in terms of the standards contained in this chapter. Approval, if granted, shall be for a term of seven years; however, approval for a lesser term may be granted by the state board if it determines conditions so warrant. If approval is not granted, the applying institution will be advised concerning the areas in which improvement or changes appear to be essential for approval. In this case, the institution shall be given the opportunity to present factual information concerning its programs at a regularly scheduled meeting of the state board, not beyond three months of the board's initial decision. Programs may be granted conditional approval upon review of appropriate documentation. In such an instance, the program shall receive a full review after one year or, in the case of a new program, at the point at which candidates demonstrate mastery of standards for authorization. The standards to be met herein apply regardless of delivery mode of instruction.

281—81.4(256) Governance and resources standard. An institution's governance structure and resources shall adequately support the preparation of school business official candidates to meet professional, state, and institutional standards in accordance with the following provisions.

81.4(1) A clearly understood governance structure provides guidance and support for the school business official preparation program.

81.4(2) Procedures for an appeals process for candidates are clearly communicated and provided to all candidates.

81.4(3) The program administers a systematic and comprehensive evaluation system designed to enhance the teaching competence and intellectual vitality of the professional educational institution.

81.4(4) Institutional commitment to the program includes financial resources, facilities, appropriate educational materials, media services, including library services, and equipment to ensure the fulfillment of the institution's and program's missions, and the delivery of quality programs.

81.4(5) The institution provides sufficient instructors, administrative, clerical, and technical staff to plan and deliver a quality school business official program.

81.4(6) Resources are available to support professional development opportunities for instructors.

81.4(7) Resources are available to support technological and instructional needs to enhance candidate learning.

281—81.5(256) Instructor standard. Instructor qualifications and performance shall facilitate the professional development of school business official candidates in accordance with the following provisions.

81.5(1) Instructors are adequately prepared for responsibilities assigned to them and have had experiences relative to the curricula they are teaching in situations similar to those for which the school business official candidates are being prepared. Instructors have experience and adequate preparation in effective methods for any model of program delivery in which they are assigned responsibilities.

81.5(2) Instructors instruct and model best practices in teaching, including the assessment of their own effectiveness as it relates to candidate performance.

81.5(3) Instructors are engaged in professional development that relate to school business official preparation.

81.5(4) Instructors collaborate regularly and in significant ways with colleagues in the institution and other institutions, schools, the department, and professional associations as well as with community representatives.

81.5(5) Part-time instructors and graduate assistants are identified as instructors and meet the background and experience requirements appropriate for their assigned responsibilities.

281—81.6(256) Assessment system and institution evaluation standard. The institution's assessment system shall appropriately monitor individual candidate performance and use those data in concert with other information to evaluate and improve the institution and its programs.

81.6(1) Program assessment system.

a. The program utilizes a clearly defined management system for the collection, analysis, and use of assessment data.

- b. The institution clearly documents candidates' attainment of the institution standards.
- c. The institution demonstrates propriety, utility, accuracy and fairness of both the overall assessment system and the instruments used and provides scoring rubrics or other criteria used in evaluation instruments.
- d. The institution documents the quality of programs through the collective presentation of assessment data related to performance of school business official candidates. Documentation shall include:
 - (1) Data collected throughout the program, including data from all delivery models;
 - (2) Evidence of evaluative data collected from school business officials who work with the program's candidates, and
 - (3) Evidence of evaluative data collected by the institution through follow-up studies of graduates and their employers.
- f. The institution explains the process for reviewing and revising the assessment system.
- g. The institution demonstrates how the information gathered by the institution and from the candidate assessment system is shared with instructors and other stakeholders and used for program improvement.

81.6(2) Performance assessment system for candidates.

- a. The system is an integral part of the institution's planning and evaluation system.
- b. The system includes a coherent, sequential assessment system for individual school business official candidates. The assessment system is shared with instructors with guidance for course and program improvement, as well as assessment criteria and a process for ongoing feedback to school business official candidates about their achievement of program standards with guidance for reflection and improvement. Data are drawn from multiple formative and summative assessments of each of the following, including, but not limited to, institutional assessment of content knowledge, professional knowledge, and their applications.
- c. School business official candidate performance is assessed at the same standard regardless of the place or manner in which the program is delivered.

81.6(3) The institution annually reports to the department such data as are required by the state and federal governments at dates determined by the department.

81.6(4) The department periodically conducts a survey of schools, agencies, or facilities that employ licensed graduates of approved programs to ensure that the graduates' needs are adequately met by their programs and by the approval process herein.

281—81.7(256) School business official candidate knowledge and skills standard. School business official candidates shall demonstrate the content knowledge and professional knowledge and skills in accordance with the following provisions.

81.7(1) Each school business official candidate shall demonstrate through coursework the knowledge, skills, and other attributes necessary to meet the following standards at a level appropriate for a novice school business official. Each school business official candidate shall acquire the content knowledge and demonstrate competencies in the following areas:

- a. Accounting (GAAP) concepts: fund accounting, account codes, Uniform Financial Accounting.
- b. Accounting cycles: budgets, payroll-benefits, purchasing/inventory, cash, receipts, disbursements, financial reporting, investments.
- c. Technology: manage accounting systems, proficient in understanding and use of systems technology and related programs.
- d. Regulatory: Uniform Administrative Procedures Manual, school policies and procedures, administrative procedures, public records law, records management, school law, employment law, construction and bidding law.
- e. Personal skills: effective communication, interpersonal skills, ethical conduct, information management, ability to analyze and evaluate, ability to recognize and safeguard confidential information and accurate and timely performance.
- f. Board of educational examiners ethics program.
- g. Mentor program.
- h. Promotion of the value of the school business official's fiduciary responsibility to the taxpayer.

81.7(2) Each school business official candidate meets all requirements established by the board of educational examiners for an authorization for which the candidate is recommended. Programs shall submit curriculum exhibit sheets for approval by the board of educational examiners and the department.

281—81.8(256) School business official mentoring program. The mentoring program and its partners shall assist candidates in becoming successful school business officials in accordance with the following provisions. The candidate must be employed as a school business official to be eligible to participate in the mentoring program.

81.8(1) Candidates admitted to a school business official program participate in the mentoring program. All hours spent in the mentoring program are outside of the 9 semester hours required in the program.

81.8(2) Each school business official program shall inform all candidates of the following expectations, which are a minimum, of the candidates as mentees:

a. Participation in weekly conversations with the mentee's mentor, including a review of work assignments.

b. Recordkeeping of contacts with mentor and submission of the same to the program. A template will be provided by the program.

c. Completion of surveys to assist with program evaluation.

d. Informing the program if the relationship with the mentee's mentor is not meeting the needs or expectations of the mentee.

e. Full participation in the program throughout the one year period.

81.8(3) Each school business official program shall inform all mentors of the program's candidates of the following expectations, which are a minimum, of the advisors:

a. Contact with mentee weekly.

b. Completion of surveys to assist with program evaluation.

c. Informing the program if the relationship with mentee is not meeting expectations.

d. Maintaining confidentiality of the interactions between mentor/mentee.

e. Supporting mentee throughout the one year period.

81.8(5) The institution annually offers one or more workshops for all cooperating mentors to define the objectives of the mentoring program, review the responsibilities of the cooperating mentors, and provide the cooperating mentors other information and assistance the institution deems necessary. The workshops shall utilize delivery strategies identified as appropriate for staff development and reflect information gathered through feedback from workshop participants.

281—81.9(256) Periodic reports. Upon request of the department, programs shall make periodic reports which shall include, but not be limited to, basic information necessary to keep records of each school business official preparation program up-to-date and to carry out research studies relating to school business official preparation.

281—81.10(256) Reevaluation of school business official preparation programs. Every seven years or at any time deemed necessary by the director, an institution shall file a written self-evaluation of its school business official preparation program. Any action for continued approval or rescission of approval shall be approved by the state board.

281—81.11(256) Approval of program changes. Upon application by an institution, the director is authorized to approve minor additions to, or changes within, the curricula of an institution's approved school business official preparation program. When an institution proposes a revision which exceeds the primary scope of its programs, the revisions shall become operative only after having been approved by the state board.

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APPENDIX 1

School Business Officials Advisory Committee Meeting Notes - August 9, 2010

- Genesis of legislation
 - Jim Addy involved for last 3 yrs
 - Has been difficult, lobbying process involved
 - Had to show legislators that smallest districts handle \$1 million +
 - Complicated financial process
 - No standards for the job in IA, other state have standards
 - Industry wants to regulate itself
 - Jim Scharff involved for last 7 yrs
 - Schools – 40% of state budget
 - 50% of property tax
 - GASB pronouncements
 - Academy since 1991, have added optional assessments
 -
- Legislation (for reference): <http://coolice.legis.state.ia.us/Cool-ICE/default.asp?Category=billinfo&Service=Billbook&frame=1&GA=83&hbill=HF2461>
- Two committees:
 - *Statutory* Advisory Committee – IASBO rep, small, medium, large districts, SBRC
 - *Supporting* Resource Committee – post secondary, DE post secondary, practitioners, variety of people and perspectives
- Implicit, informal role of participants
 - Provide a variety of perspectives
 - Solicit others' perspectives when appropriate
 - Share progress (communicate out with others) progress of the group
 - Provide practical insight on solutions
- Joint initiative among stake holders
 - SBOs themselves
 - Education stakeholders
 - Public finance stakeholders
 - Multiple government agencies – legislators wanted assurance that authorization came from field, not DE demand
- Joint State Agency Policy – presented by George Maurer, BOEE
 - IDE program accreditation
 - Differences between certificate, license, authorization
 - License requires 4 year degree
 - Nurses have multiple levels also
 - Authorization worked the best; added to coaches' authorization in legislation
 - State Board will approve but BOEE must approve also
 - Establish in administrative rules – guideline for application in future
 - Initial authorization
 - SBOs employed before 7-1-2012
 - will be grandfathered but must have background check (property of BOEE, only good for a point in time, fed check only good for 1 year)
 - will still need to complete application (initial authorization free) and pay for background check
 - currently those on probation aren't issued authorizations
 - fingerprinting must be done & BOEE can accommodate by setting up sites
 - live scan fingerprints take 5 days to process

- police “roll” fingerprinting takes 4 – 8 weeks to process
 - SBOs employed 7-1-2012 and after
 - Will need to follow legislation
- Renewal credits to maintain authorization
 - Totally under BOEE, renewal sites must be approved by BOEE
 - set number of years; 2,3, or 5 years, renewed on birthday, late fee attached
 - need to decide what expectations are for renewal
 - 6 to 7 months before appearing to Administrative Rules Committee, if we have to appear in front of Administrative Rules Committee
 - Cannot have license option for 4 yr degree; license also allows you to teach
 - Continuing ed units – usually contact hours, 5 CEU = 5 contact hours; not in BOEE language currently
 - Online renewal -currently don't have to provide documentation unless audited
- Reviewed Legislation – HF 2461 – see powerpoint
 - Under coaching because it is an authorization
 - After 7-1-2012, must get an initial authorization
 - 2 yr window is in legislation so no authority to waiver – if program not complete, employee loses job; suggest to legislature that there might be a waiver for 2 yrs.
 - Nothing in legislation that new hiree has to have any qualifications. committee might be able to write rules, possibly, (ck for authority to do this)
 - BOEE will work with professional organization, credit hour is 15 contact hours- offered through postsecondary and AEAs; AEAs may be able to move to CEUs.
 - Only authorize individuals, not districts
 - Advisory Comm. must determine standards, procedures, content, processes of training programs
 - Business managers, look at duties they perform, responsible for financial operations of the district, attorneys will write it in legal language, must be specifically identified in the rule
 - Jim reviewed what legislators were looking at, other states
 - Geographic distribution – legislators worried about that
 - Curriculum areas – Iowa in particular
- Questions
 - Programs for initial and renewal authorization - How many credit hours? Credit hours 15 to 18 (x 15 hours) for 2 yr or 12 -21 hours (x 15 hours)
 - Will they need a degree?
 - Professional exam – condition of authorization or condition of program?
 - Who will audit annual CEU? BOEE cannot. There will be multiple organizations for program though.
 - Fingerprinting – when do you open it up for grandfathering?
 - 6 month window at minimum
- Comments/Communications
 - Because in statute, becomes part of school improvement, accreditation, BOEE has authority to go after the superintendent
 - Many small districts will need a new professionalism, quality knowledge base
 - Definition of financial operations, communication to boards, legislators, superintendents, public
 - Expectations of salary: decreased supply, increased demand and salary
 - Brent Siegreest, AEA lobbyist, will bring up to AEA chiefs at meeting
 - Drake will host event this year and will present to Iowa Professionals in Education

- IASB convention
- Jim Scharff reviewed the survey results (partial)
- Next Steps – 3 subcommittees
 - Authorization and Renewal: George Maurer, leader
 - Initial Authorization – provisional?
 - Some minimum knowledge base before getting provisional
 - Credit hours or CEUs. What is acceptable conversion if use both.
 - What if exceed 2 years? Request Waiver authority.
 - Expectations for renewal, number of hours annually (may be difficult to track)
 - DE needs to approve a program – what will that consist of
 - program approval process – who will be approved to offer the program, needs to be approved before offering program in 2 years
 - Number of years to renew, base on credit hours that we want
 - Tiered authorization – various levels or for specialized functions
 - Knowledge and Skills : Marsha Tangen, leader
 - Entry level or proficiency level – what is the aim?
 - Tiered authorization
 - Mandatory vs. elective
 - Prioritization
 - Definition of school business official
 - Other skills to add to list - federal compliance , special ed, cash management, IT proficiency, working understanding of the formula – Iowa Finance law
 - Operations and certifications in other state : Jim Addy, leader
 - Definition from other states
 - Results of going to standard authorization
 - Performance indicators
 - How many years it's been in effect in each state
 - Problems (political) they encountered
- Meeting: large group – October 4, 9:00 am – noon: sub committees. can meet at 12:30; additional meetings Nov 1, Dec 6
- Timeline: Jim Addy, Jim Scharff and George Maurer to meet and report back to group
- Things to do: Get input on issues, write structure of policy, overview of program approval, overview of rules, some recommendations to process (like waivers), get report to State Board, then draft rules

School Business Officials Advisory Committee Meeting Notes – October 4, 2010

- Rule timeline presented by George Maurer
 - Authorization rules for coaching presented as a template – all the same items need to be addressed
 - Rules will be taken to BOEE board as discussion item on Nov. 19, 2010. George needs 2 weeks before that meeting (Nov 5) to prepare. If we are not done by Nov. 19th, pushes things forward 3 months. George wants to get this back to us for review; needs to start on this Monday, Oct. 11.
 - Any modifications will go back to advisory board
 - These changes will be noticed at Jan meeting
 - Then go to hearing- how big of hearing do we want; usually held in State Board room or BOEE room; or do we want ICN; Scharff doesn't think it would be any different than most
 - Last step – adoption of rules
 - Set up conference call at end of October for advisory group
 - Nov meeting – have rules set up for discussion, can be altered and brought back in Jan. to bd.
 - Curriculum should go to state board closer to Nov 2011, than June 2012. The agencies will then have time to implement.
 - Who is going to write curriculum? Usually higher ed writes it to make it same for all.
 - Also need to be up and running for renewal credit. Needs to go in effect July 1, 2012.
 - IASBO, IASB, AEA, higher ed – will need to go to BOEE to be a renewal provider. It's in renewal rules, Ch 20 – specific criteria that people need to follow.
 - Courses offered can be in rule or what different groups need to offer. If provider already met criteria for something else, then can be a provider for SBO.
- Other things to keep in mind
 - Grandfathered SBO – must be fingerprinted.
 - On site fingerprinting gets results in 7-10 days, otherwise up to 16 weeks.
 - Scanner units – 6 to 8 an hour (2 scanners – up to 16).
 - Jan – Mar could be done at AEAs; catch stragglers at March IASBO spring conf
 - Also can walk in at DE (\$58), vs. \$65 otherwise
 - Initial license
 - need to complete program that is to be developed
 - BOEE has no authority to waive 2 year period. Need to write into legislation?
 - Law is pretty defined though – 2 yrs from employment date. What we require up front – needs to be addressed by committees.
 - Must consider time needed for program requirements up front
- Committee Reports were shared – **see additional power points**
 - Program group presented by Jan Miller-Hook
 - recommends minimum knowledge for new SBOs – high school and 1 yr additional educational; and 3 year renewal with 4 ceu (60 hours)
 - tiered authorization should be address by group; authorize person doing car and budget
 - Knowledge/Skills group presented by Marsha Tangen
 - Came up with a definition, overall responsibility
 - Skill set
 - Other comments

- George reminds us -What are we trying to fix?
 - Code of ethics is part of this authorization, could lose authorization and then job
 - Jim Scharff – the reality of labor pool; 1yr or 24 credit hours post secondary; nothing specific for accounting
 - Shared SBO is possible, 28 E governs that
 - CAR study-how do you feel you're doing – 34% don't understand uniform financial accounting, 61% don't have handle on GASB, 48% don't understand DE business rules
 - Penalty for not meeting authorization – no longer eligible to work; superintendent will have ethics violation
 - DE can report ethics violation if reporting is not done timely
 - Envision definitions in rule; difference between board secretary and SBO
 - States group presented by Joyce Thomsen
 - Most states had credit hours
- Important to have for BOEE board – the need, why do we have this
 - Experience is important, auditing background is good
 - Audit data; do we have facts sheet ?– DE has recorded 331 LEA/AEA had findings on statements; 65 findings on federal awards;
 - Competency isn't in cash stmt; its in accounts receivables, tracking debt, other concepts
 - Regardless of size, legislation is here; what to fix
 - 1-curriculum-overall purpose
 - 2-tiered approach to curricular needs
- Concern over the strict 2 yr period or give authority to BOEE board for waiver
 - Design 1 yr program to be completed in 2 yrs.
 - Do we need written statement with rules?
 - Need to be careful to have satisfying data but not deflammatory or negative data
 - IASBO has a flyer about SBO Authorization
- Follow up from ASBO International on "SFO" certification
 - SFO will be used as designation after their name
 - No North American credential exists
 - SFO will need to take 2 exams
 - exam 1 (Accounting Skills) – may be equivalent of what we're trying to identify in Iowa
 - Demonstrated proficiency, growing interest
- Next Steps
 1. What is required for initial license?
 2. What criteria, competencies are you going to be required?
 3. What should be in this program? Down the road, can amend the rule with BOEE – anyone can request amendment, more weight if coming from an organization like IASBO
 4. Renewal – ceu's; 3 yr to 5 yr
 5. Should there be a test for licensing?
 6. Definitions
 7. Tiering conversation needs to be part of rule

Instead of meeting in small groups in the afternoon, group stayed together for further discussion

- In other types of licensure, there are always those that are grandfathered in

- Small district person migrates to larger district for a raise. George said this happens with teachers, those around the boundaries of IA have that problem
- Write rule with AA degree – business/accounting/equivalent of xx number hours of accounting – need to watch the 2 yr degree but concentrate on hours of accounting
- Suggestion – initial – to receive initial license in authorization, the applicant must have completed an AA (or its equivalence) or 60 semester hours of post-secondary work, with minimum of 12 semester hours in accounting with transcript review.
- Consider temporary authorization (Class A) – 1 year to complete requirements, minimum of 6 hrs accounting
- Program needed to complete authorization – 15 seat hours = 1 semester hour; 3 semester hours or 45 seat hours
- Take verbiage from coaching, list the skills as presented on the power point from Knowledge group
- Provider has to submit an exhibit sheet that meets BOEE rules
- Group seemed to settle on renewal auth. will be 60 seat hours or 4 semester hours in 3 years; must have 1 semester hr each year
- Definition of SBO – requirement to have 1 per district. George will check to see if superintendent can be excluded, or will work on wording to have SBO be individual that is in addition to the supt.

School Business Officials Advisory Committee Meeting Notes – November 1, 2010

Welcome by Jim Addy

Issue of grandfathering came up in newspaper for 911 operator

Jim Scharff – ASBO survey included questions by Marsha and Angie

Duties and responsibilities – list came from ASBO intl list, top 60% or responsibilities are financially related, not policy or procedure

Entry level acctg 95% thought was needed for CAR, Cert. Budget, etc.

Level of education 56% of respondents have 56% of Assoc and 4 yr degree.

Over ½ have accounting degree or cpa

Work experience

Understanding of CAR, fully understand 59%, somewhat understand

Understanding of GASB 34 ,GASB 43, GASB 45, GASB 51

Only about ½ fully understand the business rules; ½ have some understanding

Failed CPAs – governmental not taught in schools, cpas not used to detail work, those that were once auditors and go to SBO find it is very different; a lot to learn about school finance but if don't have basics of acctg you're trying to learn that too

Teacher Prep rules – teachers have to take test for basic competency, Jim removed the rules for that but left in the rules for ending the program.

Testing seems cumbersome, as condition of licensure, what happens if zero acctg courses and passes the test; opens up a lot of questions.

Confident in content of courses that would take care of testing procedures

BOEE and DE rules are interlocking

DE rules set up program

BOEE takes care of authorization and renewal

DE rules-Teacher Prep rules used as basis; logically flow; will become a new chapter; roman numeral numbering; start with definitions, institutions, criteria for program, faculty, mentoring portion, skills and knowledge section; some questions as reviewing BOEE might be here

Timeline – DE – will notice rules State Board in January; adopted in May

Next meeting will be task force only; resource group will not meet any further

George – timeline – discussion stage on Nov 19 as a draft; if any changes from Board will be brought back to advisory; notice Jan 20, adoption in May

George – anyone want to help him present to Board; statewide comm. Has met, this is where we're at
Usually no changes made at notice stage; 9:00 on Nov 19; probably about 9:30 to 10:15 in state bd room

Volunteers contact George 281-5849

Child abuse must be

BEDS – will need to add SBO

if no sbo in district, supervising official has ethics violation, can lose license

sbo will have a folder number, will have assignment attached to them, BEDS are compared to BOEE files,
if appropriate auth

sharing allowed

every district must have SBO, sharing not addressed in statute, its implied sharing is allowed

if someone on probation doesn't get license, has to wait till probation is over

criminal once, must self report if criminal activity, at renewal check child abuse, sex offender registry,
dependent adult abuse

catch them in March and May to fingerprint - geo needs 2 month notice, \$65

George will need to talk to Board and visit about seat hours vs. semester hours

Nov 19 to jan 20 for any changes

Forceable felony not able to apply

Chapter 25 and 26.

School Business Officials Advisory Committee Meeting Notes – December 6, 2010

Advisory Group, Jim Addy, George Maurer, Joyce Thomsen, Denise Ragias

- Reviewing the Chapter 281 DE Administrative Rules, the following were comments from the advisory group:
 - The change from mentor program to advisor program was explained. It simply could be misconstrued that there would be financial backing from the state (like the teacher and administrator program), therefore the move was made to the term “advisor”. After the meeting, when we mentioned it to Carol Greta, she had been unaware that the field currently had a mentor program through IASBO and has asked the advisory group to weigh in on the change in terminology.
 - Some definitions were deleted - advisor program, delivery model and distance learning. George Maurer responded on the latter two; that the program would identify the delivery model or distance program and should not be defined here. It is advantageous to not define everything in detail. After the meeting, Carol Greta responded to the definition for advisor program and said it would not be needed since an entire subrule talks about the program. If the subrule needs more substance, we should let her know. As mentioned above, the DE and BOEE attorneys will rethink the change in terminology.
- Reviewing the Chapter 282 BOEE Administrative Rules
 - Notice took place in November
 - Advisory group questioned 22.3(2)(b) – wanted to make it very clear that applicant with **either** assoc. degree **or** 60 semester hours must have the required semester hours in accounting.
 - After some discussion, group asked that applicant’s accounting hours be reduced from 12 to 9. A quick google search of a community college curriculum found only 3 accounting courses available (3 hours each) and group thought it may be difficult to get 12 hours.
 - Program semester hours were also discussed. Group agreed on 9 semester hours. It was recommended that the program should be such that it could be completed in 1 year but applicants would have 2 years from date of hire to complete.
 - For grandfathered SBOs, a form will be developed for completion and certification by school district and applicant must complete background check.
 - For future, we will need to come up with guidance or rules on a limit for sharing SBOs between districts. Advisory group has been assigned with thinking about this task and sending comments to DE.
- Timeline for DE Rules: Notice – January, Hearing – March, Adoption – May
- Legislative Report due at the end of the year. It will include:
 - Executive Summary
 - Administrative Rules
 - Process Description
 - Membership of Advisory and Resource Groups
 - Appendices – powerpoints and notes
 - Assessment between BOEE and DE to be scheduled for July 2013
- Another area that should probably be included on the report is that of extensions. Another consideration would be to remove the 2 year requirement in code but group decided to not open the code in this legislative season.
- Meeting concluded with BOEE’s task of updating their rules to make changes and DE checking with the attorney about the points made above.

Iowa Department of Education Finance, Facilities and Operation Services
School Business Officials Report to the State Board of Education and the
Board of Educational Examiners, 2011

APPENDIX 2



SCHOOL BUSINESS OFFICIAL ADVISORY COMMITTEE MEETING

August 9, 2010

State Board Room, IDE

Warming up

- Agenda document
- Introductions
- Logistics
 - Bathrooms, breaks, & lunch
- Genesis of legislation:
 - My perspective
 - Others who would like to offer their perspectives
- [For reference: http://coolice.legis.state.ia.us/Cool-ICE/default.asp?Category=billinfo&Service=Billbook&frame=1&GA=83&hbill=HF2461](http://coolice.legis.state.ia.us/Cool-ICE/default.asp?Category=billinfo&Service=Billbook&frame=1&GA=83&hbill=HF2461)

SBO Advisory Committee Structure

- Two committees:
 - *Statutory* Advisory Committee
 - *Supporting* Resource Committee
- Implicit, informal role of participants
 - Provide a variety of perspectives
 - Solicit others' perspectives when appropriate
 - Share progress (communicate out with others) progress of the group
 - Provide practical insight on solutions

SBO Law is a Joint Initiative

- Joint initiative among stake holders
 - SBOs themselves
 - Education stakeholders
 - Public finance stakeholders
 - Multiple government agencies
- Joint State Agency Policy
 - IDE program accreditation
 - BOEE authorization for course work at accredited programs
 - Initial authorization
 - Renewal credits to maintain authorization

House File 2461, an Act Relating to School Business Official Training and Authorization

- Except for the college student aid commission and the public broadcasting board and division, the state board of education shall:
set standards and procedures for the approval of training programs for school business officials
 - Department of Education 256.7(30)
 - IDE approves the program; its responsibility

House File 2461 :

BOEE Authorization for Initial & Renewal

- 272.31 Coaching authorization amended to: Authorizations – coaching – school business officials

BOEE issues the authorization to someone completing an accredited programs requirements:

- The board shall issue a school business official authorization to an individual who successfully completes a training program
- A person **hired on or after July 1, 2012**, as a school business official will either hold the school business official authorization issued pursuant to paragraph 'a-' of this subsection or **obtain** the authorization **within two years** of the start date of employment as a school business official
- Also added that BOEE will work with professional organizations in addition to postsecondary and AEAs for the courses needed for the authorization

House File 2461: “Grandfather provision”

- Grandfathered
 1. Need not meet initial requirements & NO CHARGE
 2. Still need renewal credits
- An individual **employed as a** school business official **prior to July 1, 2012**, who meets the requirements of the board, other than the training program requirements of paragraph “a”, shall be issued, at **no charge**, an **initial** authorization by the board, but shall meet renewal requirements for an authorization within the time period specified by the board

House File 2461: Charge to Advisory Committee

- DE in consultation with BOEE will convene an advisory committee
- To determine:
 - Standards and procedures
 - Content
 - Processes of training programs
- Committee members:
 - IASBO
 - Large district representative
 - Medium district representative
 - Small district representative
 - Public member of the SBRC

House File 2461: Charge to Advisory Committee (con't)

- Committee duties:
 - Review other states' professional organizations and programs
 - Determine best practices for training programs
 - Identify and recommend the knowledge and skills necessary
 - Submit findings and recommendations to State Board of Education by December 31, 2010.

Methodology, Sample Size and Statistical Reliability

Methodology: Online survey conducted September 15-30.

Population size: 903

Sample size: 903

Number of responses: 281

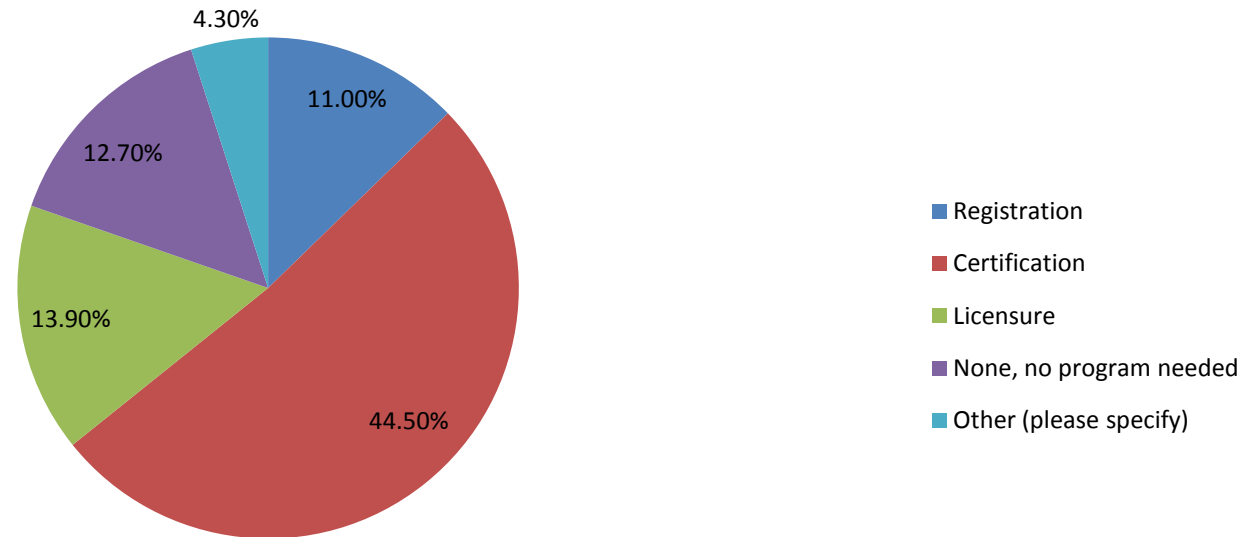
- School superintendents, school business managers, AEA administrators and AEA managers

Statistical Reliability

- The maximum margin of error for the sample of 281 is plus or minus 5.0 percentage points, calculated at the 95% confidence level.
- The term “significant” is used in this report to indicate differences/changes that are statistically significant at the 95% confidence level.
- All values used in this presentation are percentage points, unless otherwise noted.

Professionalizing School Business Officials

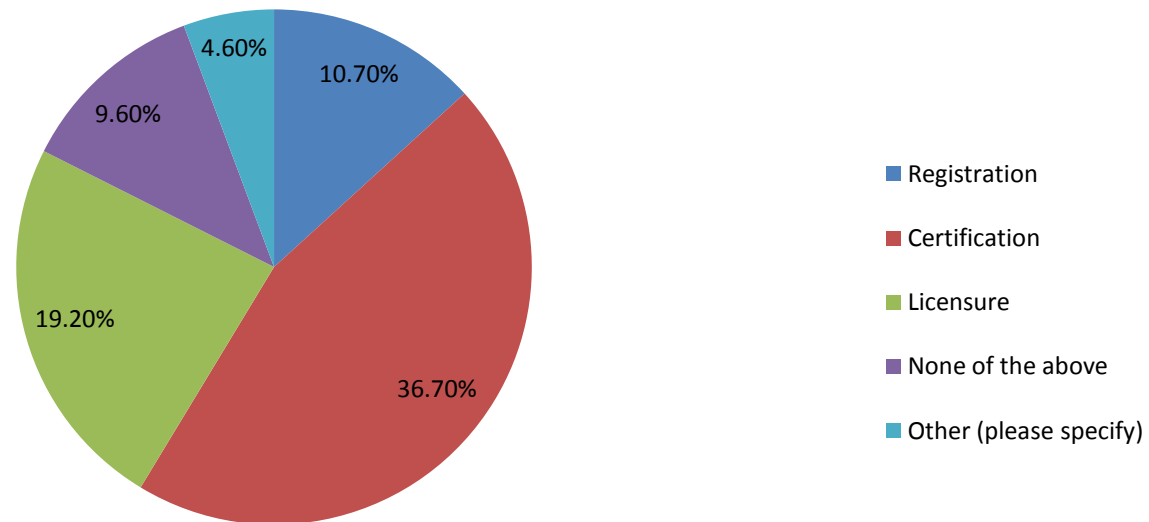
- 44.50% of respondents prefer that school business officials be professionalized into a certification program.



Q 23. Which of the following, if any, should be established as a professional program for school business officials?

Professionalizing School Business Officials

- 55.9% of the respondents would seek certification or the licensure track.



Q 24. Which track would you seek if a professional program is established for school business officials?

Other electronic documents

- IASBO Survey
- Other States requirements – Menu Document

School Business Official's Knowledge and Skills

- School policies and procedures
- School purpose, objectives, structure and systems
- Ability to analyze and evaluate
- Interpersonal skills
- Effective Communication
- Dealing with difficult people
- Your role in the administration
- Administrative procedures
- Managing information
- Safeguard confidential information
- Public records law
- Records management
- Accounting concepts
- GAAP
- Financial statements and monthly reports
- Accounting cycle
- Fund accounting
- Account codes
- Budgetary accounting
- Payroll and taxes
- Purchasing/inventory
- School law
- Ethics
- Employment law
- Title IX
- HIPPA, FERPA
- Leave laws
- Wage and hour
- Contractor vs. employee
- Employee evaluations
- Insurance (liability and health)
- Construction and bidding laws

Menu for School Business Official Advisory Committee Areas

Geographic distribution	Curriculum areas	Education requirements for authorization (new SBOs)	Renewal hours (all SBOs – new & grandfathered)	Costs of authorization
<p>Current bill language: The state board of education shall work with institutions of higher education, private colleges and universities, community colleges, and area education agencies, and professional organizations to ensure that the courses and programs required under subsection 1 for authorization under this section are offered throughout the state at convenient times and at a reasonable cost.</p>	<ul style="list-style-type: none"> • Legal: <ul style="list-style-type: none"> ○ Iowa school finance law ○ public contracts ○ negotiations • Gov't finance (projections, etc..) • Gov't accounting • Support areas: <ul style="list-style-type: none"> ○ School nutrition ○ Transportation • Iowa special education finance 	<p>2 Levels of Licenses (Mississippi)</p> <ul style="list-style-type: none"> • School Business Officer: HS degree and 9 semester hrs in accounting • School Business Admin.: CPA or School Admin certificate with 9 hrs in accounting or BA with concentration in business and 9 hrs of accounting or BA with 24 hrs of business related courses 	<ul style="list-style-type: none"> • 175 hrs per 5 yrs (New York) • 150 hrs per 5 yrs (Minnesota) • 24 hours per year (North Carolina) 	<p>\$50 – Minnesota Association of School Business Officials (MASBO is the licensing agency)</p>
		<p>IASBO survey: Associates degree in finance or acct. with course in finance, accounting & legal (67%)</p>		<p>All 5 year licenses with Iowa BOEE are \$85:</p> <ul style="list-style-type: none"> • Except paraeducators and driver instructors who are only in car - \$40 per 2 yrs for both • Coaching authorization \$85 for 5 years (it is the only other authorization issued by BOEE)
		<p>Everything in between....</p>	<p>Everything in between....</p>	<p>Everything in between....</p>
		<p>3 Levels of Licenses (New Mexico)</p> <ul style="list-style-type: none"> • Conditional: Equivalent to provisional • Level 1: Associates degree in accounting with at least 24 hrs in accounting /business plus 3 yrs experience as a business official; • Level 2: CPA; or BA, MA or PHD in accounting, business or related field 	<p>IASBO survey: Per 5 years</p> <ul style="list-style-type: none"> • 20 hrs = 14% • 40 hrs = 15% • 60 hrs = 32% • 80 hrs = 13% • 100 hrs = 26% 	<p>Other Iowa Licenses:</p> <ul style="list-style-type: none"> • Athletic trainers- \$120 per 2 yrs • Cosmetology & barber - \$60 per 2 yrs • Dieticians - \$120 per 2 yrs • Sign language interpreters - \$120 per 2 yrs

School Business Officials Authorization Timeline

October 4, 2010 SBO Meeting

Timeline

- November 2010 – BOEE agenda item
- January 2011 – rules to BOEE board as discussion item (advisory board will help present); can begin to put a program together
- February – March 2011 – BOEE hearing
- June 2011 – rules adopted by BOEE
- November 2011 – June 2012 – curriculum goes to State Board for approval

Timeline continued

- June 2011 to June 2012 - all renewals have to be up and running; fingerprinting at AEAs
- March 2012 – IASBO Spring Conference – catch those that have not fingerprinted
- July 1, 2012 – will need to have program for renewal ready

School Business Authorization Study Group

First Report to Advisory Group

October 4, 2010

Members of Authorization Study Group

- George Maurer
- Jackie Black
- Dave Darnell
- Dave Else
- Kent Farver
- Nancy Janssen
- Jan Miller-Hook
- Jim Schaarf
- Jeremy Varner
- Jan Westerman-Beatty
- Tom Wirtz

**Should there be a minimum
knowledge base before receiving
initial authorization?**

**Recommendation: High
School diploma plus 1 year
(24 hours of postsecondary
credits)**

Discussion and Clarification for Understanding

What will consist of program approval process?....

- DE approves the program, and BOEE writes criteria to approve program
- Those in field prior to 2012 will receive full authorization with good background check. (Live scans take 2 weeks, and backgrounds by card take 4-16 weeks)

What happens if 2 years exceeded-can a waiver be requested?

- Need legislative change so we don't get into issues. Every rule written has waiver process except this one, so rule needs to be written allowing waiver. DE/BOEE need to go back to legislators and let rules determine timeline.

What should the renewal requirement be-2,3,5 years?

**Recommendation: 3 years
with a minimum credit
requirement per year**

Credit hours (college transcript) or CEUs (seat time)?

Recommendation: 60 contact hours or 4 credit hours over 3 years time with a minimum of 15/year (15 hours=1 credit hour, and 1 hour=1 CEU)

Credit Hours Summary

- 15 CEUs or 1 credit hour annually
- Over 3 years: 60 CEUs or 4 credit hours or combination
- (1 hour seat time=1 CEU, 15 CEUs=1 credit hour)

What is the approval process to grant CEU or renewal credits?

Chapter 20 outlines how an entity becomes a provider of credits. IASBO, IASB, ISFLC, etc need to initially apply, then just report after courses are complete.

Should the record maintenance be individual responsibility or kept at central source?

Recommendation: Needs to be the responsibility of individual because of the different sources-similar to other licensure by BOEE

Should there be tiered authorization (for specialized functions such as payroll, etc)?

Suggestion of group: Authorization should be those individuals responsible for preparation of certified budget and certified annual report. Tiering could be an item addressed by full advisory group.

Why credentialing-what are we trying to fix? (Item for the advisory group)

We need to be prepared to answer this question as credentialing is communicated throughout districts. What data can be obtained such as delinquent and problem CARs, timely reports, reports not completed correctly, audits, etc⁵²?

Questions?

A decorative background featuring several spheres of varying shades of gray and black, some on thin vertical stems, casting soft shadows on the surface below. The spheres are arranged in a way that suggests depth and movement.

*School Business
Officials Advisory
Committee*

Subcommittee –
Knowledge and Skills

Definition

School Business Official (SBO):

“Individual(s) with overall responsibility for performance, supervision, and daily financial operations including but not limited to transaction cycles for cash, receipts, disbursements, payroll, investments, reconciliations and GAAP financial reporting for all funds of the district”

“Overall Responsibility”

... Refers to the individual(s) held accountable for the preparation, presentation and explanation of the financial reports and transactions to the Board of Education and other users”

Skill Set

Recommend an Administrative Rule that at a minimum, SBO should possess the following skill set:

- **Personal**
 - Effective communications
 - Interpersonal skills
 - Ethical conduct
 - Manage information
 - Ability to analyze and evaluate
 - Safeguard confidential information
 - Accurate and timely performance

Skill Set – Con't

- **Financial and Technical Skills**
 - Accounting (GAAP) Concepts
 - Fund accounting
 - Account codes
 - Uniform Financial Accounting/Uniform Administrative Procedures Manual

Skill Set – Con't

- **Financial and Technical Skills**
 - Accounting Cycles
 - Budgets
 - Payroll-benefits
 - Purchasing/inventory
 - Cash, receipts, disbursements
 - Financial Reporting
 - Investments

Skill Set – Con't

- **Financial and Technical Skills**

- Technology

- Manage accounting systems
- Proficient in understanding and use of systems technology and related programs

Skill Set - Con't

- **Regulatory**

- School policies and procedures
- Administrative procedures
- Public records law
- Records management
- School law
- Employment law
- Construction and bidding law

Other Comments

- We feel intent is that a district must have at least one SBO, but can have more than one
- Have a basic proficiency level for new hires and possibly for grandfathered group
 - Pre-test applicant for basic proficiency?
 - Multiple levels of authorization?
- We discussed requiring passage of a test for authorization and decided instead for an educational requirement – We recommend a 2 years associate's degree in business or accounting at a minimum to meet the educational requirement
- Opportunity and quality should be same for all students no matter the size of the district

Items for further discussion

- Conditions for authorization can be put in rule – need to define competency level
- Determine requirements – 1 will be criminal background check. Need legal input if requirements for those being grandfathered

HF 2461

School Business Officer Authorization 2010 Legislature

Significant points

1. A person hired on or after July 1, 2012, as a school business official responsible for the financial operations of a school district who is without prior experience as a school business official in Iowa shall either hold the school business official authorization or obtain the authorization within two years of the start date of employment as a school business official.
2. An individual employed as a school business official prior to July 1, 2012 shall be issued, at no charge, an initial authorization, but shall meet renewal requirements for an authorization within the time period specified by the board of educational examiners.
3. The state board of education shall work with institutions of higher education, private colleges and universities, community colleges, and area education agencies, and professional organizations to ensure that the courses and programs required for authorization under this section are offered throughout the state at convenient times and at a reasonable cost.
4. SCHOOL BUSINESS OFFICIAL TRAINING PROGRAM AND AUTHORIZATION ADVISORY COMMITTEE. The department of education, in consultation with the board of educational examiners, shall convene an advisory

committee to determine the standards and procedures, content, and processes of training programs for individuals who seek an authorization issued by the board of educational examiners for employment as a school business official responsible for the financial operations of a school district. The advisory committee shall be comprised of representatives of the Iowa Association of School Business Officials, individuals holding financial leadership roles in large, medium, and small school districts, and a public member of the school budget review committee. The advisory committee shall review other states' professional organizations and programs regarding authorization of school business officials, determine the best practices for school district business management training programs, and identify and recommend the knowledge and skills necessary to obtain a school business official authorization from the board of educational examiners. The advisory committee shall submit its findings and recommendations in a report to the state board of education and the board of educational examiners by December 31, 2010.

The advisory committee began meeting on August 9, 2010 and is comprised of:
Marsha Tangen – Davenport CSD – large district
Janice Miller-Hook – Johnston CSD – medium sized district
David Nicholson – Linn Mar CSD – medium sized district
Angie Walter - West Branch CSD – small district
Don Hansen – SBRC – public member

NEED FOR SCHOOL BUSINESS OFFICIAL AUTHORIZATION

The necessity for the authorization of school business officials is in response to the high level of responsibility to local citizens when the local k-12 public schools are responsible for the efficient management and accurate reporting of approximately 50% of local property taxes and over 40% of the state general fund budget. When the aforementioned level of responsibility is coupled with the increasing federal and state management and reporting requirements it is critical that school business officials possess the skills and knowledge necessary to efficiently, effectively and ethically manage fiscal operations to earn the public trust.

The technical complexity of managing and reporting responsibilities has required an increase in technical skills in recent years. Some examples of additional requirements in the past six years include:

- ✓ GASB 34- change in audit reporting with Government wide reporting and addition of MD&A
- ✓ GASB 43- requires governments to report the OPEB liability
- ✓ GASB 45 - Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions
- ✓ GASB 47- Accounting for Termination Benefits
- ✓ GASB 51 – Intangible assets reporting
- ✓ GASB 54 - Fund Balance Reporting and Governmental Fund Type Definitions – 2011?

Pending GASB (Governmental Accounting Standards Board) Pronouncements

- ✓ *Accounting and Financial Reporting for Service Concession Arrangements*
- ✓ *Pension Accounting and Financial Reporting by Employers*
- ✓ *The Financial Reporting Entity, an amendment of GASB Statements No. 14 and No. 34*
- ✓ *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*
- ✓ *Proposed Suggested Guidelines for Voluntary Reporting, SEA Performance Information*



Prepared by the Iowa Association of School Business
Officials

(Iowa's public school business managers and finance directors)

For further information contact:
Jim Scharff, Executive Director
iasbo@iastate.edu
515-210-7457

Critical Dates for the School Business Official:

(developed by IASBO Regional Directors Spring 2010 – changes may subsequently occur)

TASK	INFORMATION SOURCE
January	
E-Rate Form 471	http://www.universalservice.org http://www.e-ratecentral.com
Non-Public Transportation 1 st Semester Report	https://www.edinfo.state.ia.us Contact Pat Ratcliff w/questions @ 515.281.5812
Payroll tax updates on accounting software, if applicable	http://www.irs.gov/formspubs/lists/0..id=97819.00.html http://www.state.ia.us/tax/forms/withhold.html http://www.revenue.state.il.us/taxforms/index.htm Federal – Pub 15 Circular E, Employer’s Tax Guide Iowa State Tax – Iowa Withholding Tax Guide Illinois State Tax – Publication IL-700 (R 12/05)
W-2 and 1099 to employees/ file with federal government	http://www.irs.gov/govt/index.html
Quarterly 941 and unemployment reports	http://www.irs.ustreas.gov/ http://www.iowaworkforce.org/
Department of Labor OSHA Form 300 (log & summary of Occupational Injures	http://www.osha.gov/pls/publications/pubindex.list
Collect property valuation reports from co. auditor(s)	County auditor office
Begin Aid & Levy calculations for the certified budget	http://www.dom.state.ia.us/local/budgets/schools/index.html
Send 3 rd quarter open enrollment billings	Lois.irwin@ed.state.ia.us http://www.iowa.gov/educate/options-for-educational-choice/open-enrollment.html
AEA only – Juvenile Home Budget Due	https://www.edinfo.state.ia.us
Federal Reserve	http://www.frbservices.org/index.html

	http://www.fededirectory.frb.org/ this site has a search for FedACH Participant Receiving Depository Financial Institution to verify routing numbers.
File fuel tax quarterly refund	http://www.state.ia.us/tax/forms/motor.html
Prepare first semester special education billing	Contact Steve Crew w/questions @ 515-281-6285 steve.crew@iowa.gov
Request proposals for audit services	Every 3 years as required
Quarterly claims for previous quarter reimbursable categorical funding: Title IIA, Title III, Safe & Drug Free, & other reimbursable grants/funding	https://www.edinfo.state.ia.us Check award letters for quarterly claim instructions
February	
IASBO Regional Meeting	http://www.iowa-asbo.org/
CAR amendments due	
Develop certified budget with superintendent	http://www.dom.state.ia.us/local/
Check employee master contract language for termination notification deadlines	
Preliminary budget discussions with board and set publication and hearing dates	
Whole Grade Sharing Count Date for 2 nd Semester Tuition	
Dropout Prevention Program – last day to resubmit unapproved application	Susan.Walkup@iowa.gov
SBRC application for Special Ed Director, if applicable	This applies to very few districts. Steve Crew will send an email to eligible districts.
March	
Continued work on Certified Budget	Iowa Code 24.9
ISCAP Series A paperwork	https://www.iscap.org/documents.jsp
March 15-1st day teach/admin contracts may be issued	Iowa Code 279.13
IASBO Annual Meeting	http://www.iowa-asbo.org/

March 1 st -Open enrollment request deadline	Lois.irwin@iowa.gov http://www.iowa.gov/educate/options-for-educational-choice/open-enrollment.html
Determine publication date for proposed certified budget.	Iowa Code 24.9 - "at least 10 days, no more than 20 days" from the public hearing date.
April	
Hold public hearing and Budget certification to County Auditor(s) and Department of Management by April 15	http://www.dom.state.ia.us/ Lisa.Oakley@iowa.gov Iowa Code Chapters 24, and 257 Iowa Code Sections 256B.9 and 256B.11
Quarterly payroll reports	http://www.irs.ustreas.gov/ http://www.iowaworkforce.org/
Deadline to terminate teacher contracts	http://www.ia-sb.org/humanresources/terminationforms.asp Iowa Code Sections 279.12 – 279.19
Send 4 th quarter open-enrollment billings	http://www.iowa.gov/educate/options-for-educational-choice/open-enrollment.html
Quarterly claims for previous quarter reimbursable categorical funding: Title IIA, Title III, Safe & Drug Free, & other reimbursable grants/funding	https://www.edinfo.state.ia.us Check award letters for quarterly claim instructions
Start thinking about any changes for your property/liability/auto insurance renewal	
May	
Bond resolutions filed with control county auditor	
Annual assessments for children in competent private instruction programs-deadline May 1.	http://www.iowa.gov/educate/content/view/301/504/
Self-assessment inventory of substance abuse programs	
Signature formula set for number of signatures needed on school board candidates' nomination papers (calculated from district's number of registered voters)	County Auditor office

Notification to Administrators of termination	
School Board Recognition Week	http://www.ia-sb.org/
Iowa School Business Management Academy	http://www.iowa-asbo.org/
Spring BEDS data collection	https://www.edinfo.state.ia.us Marlene Dorenkamp 515-281-5507 Betsy Lundy 515-358-6206
Current year budget amendments due last day of month	http://www.dom.state.ia.us/local/budgets/schools/index.html
Campaign disclosure reports due county auditor's office	http://www.state.ia.us/government/iecdb/forms_brochures/brochures/school/
June	
Spring BEDS due	https://www.edinfo.state.ia.us Marlene Dorenkamp 515-281-5507 Betsy Lundy 515-358-6206
File final Title I report	https://www.edinfo.state.ia.us Paul Cahill 515-281-3944
Cobra notices for employees leaving the district	
Prepare materials for September school board election (if election year)	County Auditor
Begin preparation special ed tuition final billings	Contact Steve Crew w/questions @ 515-281-6285 steve.crew@iowa.gov
Free and Reduced Lunch application	
Insurance changes for new fiscal year	
Begin preparation of year-end journal entries	
Erate 486	
July	

Second Semester Non-Public Transportation Report	https://www.edinfo.state.ia.us Contact Pat Ratcliff w/questions @ 515.281.5812
Preliminary Audit, if applicable	
Quarterly payroll reports	http://www.irs.ustreas.gov/ http://www.iowaworkforce.org/
Publish list of prior year employee salaries	Code Iowa 279.35 and (OAG #64-4-15).
Prepare end of year calculations for accruals, etc.	
Fuel tax refund	http://www.state.ia.us/tax/forms/motor.html
Quarterly claims for previous quarter reimbursable categorical funding: Title IIA, Title III, Safe & Drug Free, & other reimbursable grants/funding	https://www.edinfo.state.ia.us Check award letters for quarterly claim instructions
File final Title VI report for previous fiscal year	
August	
SAI Conference	Refer to SAI website calendar
SBRC Request due for September meeting	http://www.iowa.gov/educate/content/view/125/734/1/2/
SBRC Exhibits Due	
Debt reporting for Treasurer of Iowa	www.debtreportingiowa.com
Annual Transportation Report due	https://www.edinfo.state.ia.us
Foster Care Claim	Contact steve.crew@iowa.gov
Special Education District Court Placed Claim Due	Contact steve.crew@iowa.gov
Special Education Foster Care Claim Due	Contact steve.crew@iowa.gov
Special Education High Cost Fund Claim Due	Contact steve.crew@iowa.gov
Special Ed Provided to Nonpublic Schools Claim Due	Contact steve.crew@iowa.gov

Juvenile Home Claim	Contact steve.crew@iowa.gov
September	
Verify all contracts and payroll information for first teacher contract payroll of fiscal year	
September 1 - Deadline for Open Enrollment for Kindergarteners only	http://www.iowa.gov/educate/options-for-educational-choice/open-enrollment.html
Regular school board election - second Tuesday	County Auditor
Organizational Meeting of the Board of Education at the first regular meeting after the canvass for the regular school election	Code of Iowa 279.1
Title I application due	https://www.edinfo.state.ia.us http://www.iowa.gov/educate/title-programs.html
Certified Annual Report	https://www.edinfo.state.ia.us
Special Education Supplement	https://www.edinfo.state.ia.us
Finalize line-item operating budget	
By September 30th, Districts must notify all parents within the district by this date of the following dates : a) Open enrollment; b) Transportation assistance; c) Right to appeal to State Board of Education if original request to open enroll was based on repeated acts of harassment or serious health condition of the student; and Possible loss of athletic eligibility for open enrolled student	281- IAC 17.3(2):
Prepare / send contracts for tuition-in special education students	
File Title VI forms for current year	
October	
Certified Enrollment Count is taken on the first day of October every year, or the following Monday if the first falls on a weekend	Code of Iowa 257.6

IASBO Fall Drive-In Conference	http://www.iowa-asbo.org/
Quarterly payroll	http://www.irs.ustreas.gov/ http://www.iowaworkforce.org/ https://idcf.bls.gov/ https://uits.iowaworkforce.org/iwduits/
Whole grade sharing count date for 1 st Sem. Tuition	
Send 1 st quarter open enrollment billings	http://www.iowa.gov/educate/
Quarterly claims for previous quarter reimbursable categorical funding: Title IIA, Title III, Safe & Drug Free, & other reimbursable grants/funding	https://www.edinfo.state.ia.us Check award letters for quarterly claim instructions
ASBO International Conference	http://www.asbointl.org
November	
Treasurer's Unclaimed Asset Report	http://www.treasurer.state.ia.us/ Click on UNCLAIMED PROPERTY link
Send 2nd quarter open enrollment billings	Lois.irwin@iowa.gov http://www.iowa.gov/educate/options-for-educational-choice/open-enrollment.html
Special Education Head Count	
IASBO Regional Meeting	http://www.iowa-asbo.org/
IASB Annual Convention	http://www.ia-sb.org/
Report Board Officers	https://www.edinfo.state.ia.us/ Su McCurdy - DE
Last Day to Amend Certified Enrollment Report	Su McCurdy - DE
First Semester Mentoring and Induction Counts Due	https://www.edinfo.state.ia.us/ Su McCurdy - DE
Fill out ISCAP Series B papers	https://www.iscap.org/documents.jsp

Universal Service fund – window opens	http://www.universalservice.org/sl/
Quarterly claims for previous quarter reimbursable categorical funding: Title IIA, Title III, Safe & Drug Free, & other reimbursable grants/funding	https://www.edinfo.state.ia.us Check award letters for quarterly claim instructions
December:	
Develop employee cost data for work with employee negotiations team	
At Risk Application Due	https://www.edinfo.state.ia.us/ Ray Morley @ 515.281.3966
Drivers Education Report	http://www.dot.state.ia.us/mvd/ods/education/public.htm
Monthly	
Food Service reports to DE	https://www.edinfo.state.ia.us/CNP/splash.asp
Bank reconciliation with secretary records	
Publish Board agenda, minutes, list of bills within two weeks of meeting	Iowa code 279.35
Payroll tax deposits	http://www.state.ia.us/tax/elf/eservice.html https://www.eftpsouth.com/Eftps/
File Iowa Withholding reports	http://www.state.ia.us/tax/elf/eservice.html
Submit IPERS payments & reports	http://www.ipers.org
Job Service Monthly report (if applicable)	
403B Contributions	

2009 Iowa ASBO Member Survey

ONLY 56% of the total membership responded to the 2009 survey. (down from 77% in 2007) As a result of the limited participation analysis of the data must be viewed with the understanding that statewide generalization is limited.



PROFESSIONAL POSITION BASIC INFORMATION

1. Please indicate the title of your current position

Board Secretary / Business Manager	56.2%
Business Manager	16.9%
Board Secretary	6.4%
Director of Finance (or similar)	7.9%
Other	12.7%

2. A description of the duties / responsibilities of your position include: (mark all that apply)

Management of the fund accounting system	87.3%
Employee benefit program management	80.5%
Board Secretary	74.2%
District Treasurer	71.2%
Accounts payable or accounts receivable	73.0%
Payroll processing	71.5%
Inventory information maintenance	59.9%
Accountant / district auditor / etc.	47.6%
Participation on management team for employee negotiations	53.6%
Student activity fund (deposits, check writing, ledger management, etc.)	44.6%
CFO – Director of Finance – Assist/Assoc. Supt of Business or Finance	30.0%
Supervision of Hot Lunch / Cafeteria / Food Services	17.2%
Superintendent’s Secretary	12.0%
Supervision of Transportation	7.9%
Supervision of Buildings and Grounds	6.7%

3. What is the total FTE of the staff working in the business office (include yourself)?

1 = 40	4.1 – 5.0 = 13	8.1 – 9.0 = 2
1.1 – 2.0 = 79	5.1-6.0 = 10	9.1 – 10.0 = 1
2.1-3.0 = 49	6.1 – 7.0 = 7	over 10 = 8
3.1 – 4.0 = 28	7.1 – 8.0 = 6	

4. Number of years experience you have in a school business office (including this year):

1-3 years	12.4%
4-9 years	23.6%
10 years or more	64.3%

5. Your district October 1, 2009 K-12 RESIDENT STUDENT certified enrollment submitted to the department of ed.

Min = 97

Average = 1568 (excluding Des Moines)

Maximum – 30954 Des Moines

Enrollment	# of Districts reporting	2009	2008	2007
101-400	37	34	65	
401-600	49	40	54	
601-900	51	41	63	
901-1700	46	45	58	
1701 – 3000	21	21	24	
3001 - 7500	21	19	19	
Over 7500	10	10	12	

6. Your Annual Salary (excluding benefits) for

	2009-2010	2008 -2009	2007-2008
Minimum	18,,517	16,000	17,976
Average	56,045	54,905	50,860
Maximum	151,151	136,050	128,800

7. Your ANNUAL district paid TSA (or similar salary deferral)

No TSA	80.4%
\$1-\$1,200 per year	4.2%
\$1,201 - \$3,600 per year	6.2%
\$3,601 - \$6,000 per year	2.7%
Over \$6,000 per year	6.5%

8. The district contribution toward your health insurance is:

100% of single premium	34.1%
100% of total family premium (employee plus dependants)	39.0%
Other (please specify)	26.9%

9. Number of vacation days per year

Minimum	0 (indicated 220 or 230 day contract)
Average	16
Maximum	40

10. Average number of hours worked per week

Minimum	(varied with part-time and shared contracts)
Average	46
Maximum	60

11. Your level of education (specialized training question to follow)	2009-10	2008-2009	2007-2008
high school	10%	8%	12%
some college/vocational/business school	38%	35%	40%
4 year college degree	43%	44%	38%
Graduate degree	9 %	13%	10%

12. Your specialized training for 4 year degree members includes (mark all that apply):

	2009-2010	2008-2009	2007-2008
Accounting degree	47%	52%	45%
CPA	11%	11%	12%
School Business Management Certification	75%	76%	78%
MBA	9%	10%	8%

13. Your gender:

	2009-2010	2008-2009
male	17%	21%
female	83%	79%

Items #14-28 were related to IASBO newsletters, programs, communications, etc.

29. What financial accounting software is used in your district?

	2009-2010	2008-2009
DataTeam / Harris	23%	19%
Software Unlimited	59%	59%
Grant Wood	12%	13%
Pentamation	1%	2%
Other	5%	7%
• without borrowing		

IASBO member survey re: Credentialing

1. Introduction and responses to credentialing for current business officials

The Iowa Legislature is preparing to act on a bill that would require an authorization / credential to serve as a business official in Iowa Public schools. The details would be developed over the following months by a committee comprised primarily of practicing school business officials.

The Iowa Association of School Business Officials (IASBO) is supportive of this requirement. The IASBO Board of Directors assigned an IASBO Commission to review the considerations that should be included in a credential to recommend to the approving body.

Please thoughtfully review the following brief items that have been discussed at length by the IASBO Commission and recommended as you provide your professional response. The items are divided into three categories of suggested requirements for: 1-current business officials 2-those who will be entering the field 3-ongoing approval

THE FIRST SERIES OF ITEMS ARE RELATED TO CURRENT BUSINESS OFFICIALS-

What should the credentialing requirements be for those serving as school business officials when the act becomes effective (probably 2011 or 2012)?

The Credentialing Commission is looking at proposing a temporary approval for all current school business officials (as of the legislated implementation date). Within that temporary time period and to obtain regular credential / authorization, each business official must pass an exam (similar to the current Academy assessment) to show their proficiency in the school business field.

1. The temporary approval period should be:

One year

Two years

2. Should an exam verifying proficiency be required for temporary approval?

Yes

No

3. Should an exam verifying proficiency be required to receive a regular credential / authorization?

Yes

No

4. Should successful completion of the current Iowa School Business Management Academy assessment satisfy the proficiency exam requirement?

Yes

No

IASBO member survey re: Credentialing

5. Should refresher sessions be made available for the exam via webinar, workshops, etc?

Yes

No

6. List any other ideas you have regarding credentialing for current school business officials

IASBO member survey re: Credentialing

2. Credentialing requirements for those entering the school business profession...

The following items are related specifically and only to those who would be entering the profession when the credential requirement becomes effective (probably 2011 or 2012)

The Credentialing Commission is considering a proposal to require a minimum of an Associate's Degree with an emphasis in business and/or accounting (available at many Iowa Community Colleges) to receive a conditional / temporary credential. In order to receive their regular credential, the business official must complete annual training and pass an exam verifying proficiency.

1. Should the credentialing program for new business officials require formal education as proposed above (a minimum of an Associate's degree)?

Yes

No

2. The continuing education requirements (attendance at IASBO/ISFLC etc.) for those with a conditional / temporary credential should be:

Same as for those with a regular credential

More than those with a regular credential

3. If a proficiency exam is required for a regular credential it should be completed by those with a temporary / conditional credential within

Two years

Three years

Four years

Five years

4. Should successful completion of the Iowa School Business Management Academy within 5 years of their employment be made a requirement for incoming school business officials?

Yes

No

5. List any other ideas you have regarding credentialing for incoming school business officials

IASBO member survey re: Credentialing

3. Renewal requirements to maintain the credential

The Credentialing Commission is suggesting a required minimum amount of continuing education hours per five year period (the current cycle the Board of Educational Examiners uses for all licenses, certifications and authorizations) to ensure that a person keeps up on current trends.

The Commission also recommends a minimum number of hours each year that would go towards that total. For example, a total of 100 hours could be required every five years with a minimum of ten hours being earned each year.

The Commission also suggests an ethics class be required each renewal period.

1. Is requiring continuing education credits an appropriate way to maintain the credential?

Yes

No

2. If so, how many total continuing education hours should be required every five years?

20

40

60

80

100

3. The minimum number of continuing education hours in any one year should be:

0 (no annual minimum)

3 (examples: college credit course, typical half day workshop)

6 (example: typical full day workshop or seminar)

12 (examples: Iowa School Business Management May Academy session or ISFLC track)

4. Possible sources of credits include: IASBO Conferences/Workshops/Webinars, ASBO International Conferences/Webinars, IASBO Academy including graduate courses, ISFLIC tracks, and applicable college credit courses. What additional training would you recommend be permissible for continuing education?

IASBO member survey re: Credentialing

4. Thank You

The ongoing interest and effort to enhance the professional skills and status of the school business official is the primary mission of Iowa ASBO. Your participation in the process as a credential / authorization becomes more likely is extremely valuable. Thank you for responding to this survey!!!

Iowa ASBO Credential Commission
Ed Chabal
Kristy Hansen
Karla Hogan
Gene Lawson
Cindy McAleer
Jan Miller-Hook
Marsha Tangen

IASBO Member response (280) to February 2010 survey on preferred Credential Standard.

The following items are related specifically and only to those who would be entering the profession when the credential requirement becomes effective (probably 2011 or 2012)

The Credentialing Commission is considering a proposal to require a minimum of an Associate's Degree with an emphasis in business and/or accounting (available at many Iowa Community Colleges) to receive a conditional / temporary credential. In order to receive their regular credential, the business official must complete annual training and pass an exam verifying proficiency.

1. Should the credentialing program for new business officials require formal education as proposed above (a minimum of an Associate's degree)?

181 Yes 94 No

2. The continuing education requirements (attendance at IASBO/ISFLC etc.) for those with a conditional / temporary credential should be:

227 Same as for those with a regular credential

44 More than those with a regular credential

3. If a proficiency exam is required for a regular credential it should be completed by those with a temporary / conditional credential within

111 Two years

57 Three years

36 Four years

68 Five years

4. Should successful completion of the Iowa School Business Management Academy within 5 years of their employment be made a requirement for incoming school business officials?

223 Yes 51 No

Credential Renewal Requirements:

The Credentialing Commission is suggesting a required minimum amount of continuing education hours per five year period (the current cycle the Board of Educational Examiners uses for all licenses, certifications and authorizations) to ensure that a person keeps up on current trends.

The Commission also recommends a minimum number of hours each year that would go towards that total. For example, a total of 100 hours could be required every five years with a minimum of ten hours being earned each year.

The Commission also suggests an ethics class be required each renewal period.

1. Is requiring continuing education credits an appropriate way to maintain the credential?

257 Yes 16 No

2. If so, how many total continuing education hours should be required every five years?

36 20 hours

40 40 hours

82 60 hours

34 80 hours

68 100 hours

3. The minimum number of continuing education hours in any one year should be:

48 0 hours (no annual minimum)

35 3 hours (examples: college credit course, typical half day workshop)

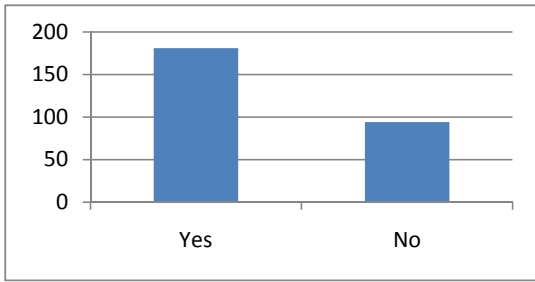
97 6 hours (example: typical full day workshop or seminar)

94 12 hours (examples: Iowa School Business Management May Academy session or ISFLC track)

IASBO member Survey data re: credential requirements - winter 2010

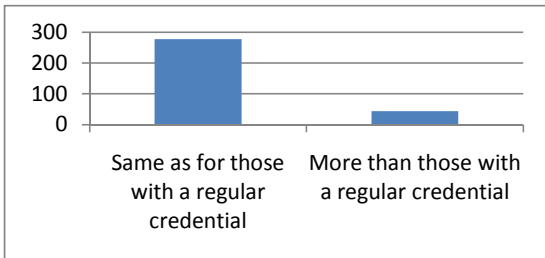
Those new to the profession:

Should the credentialing program for new business officials require formal education (ie: a minimum of an Associate's degree)?



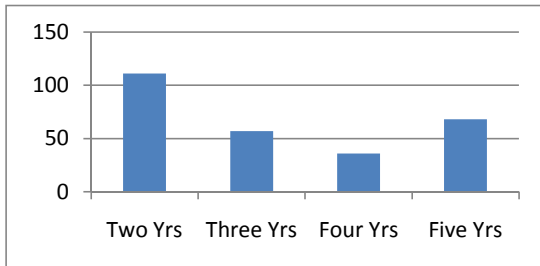
Yes	No
181	94
66%	34%

The continuing education requirements (attendance at IASBO/ISFLC etc.) for those with a conditional / temporary credential should be:



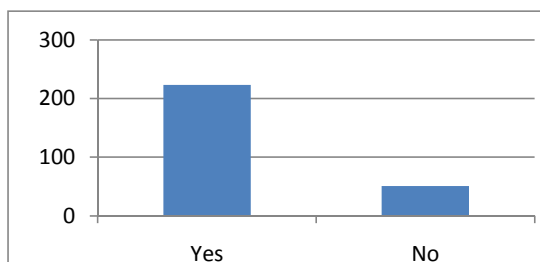
Same as for those with a regular credential	More than those with a regular credential
277	44
86%	14%

If a proficiency exam is required for a regular credential it should be completed by those with a temporary / conditional credential within



Two Yrs	Three Yrs	Four Yrs	Five Yrs
111	57	36	68
41%	21%	13%	25%

Should successful completion of the Iowa School Business Management Academy within 5 years of their employment be made a requirement for incoming school business officials?

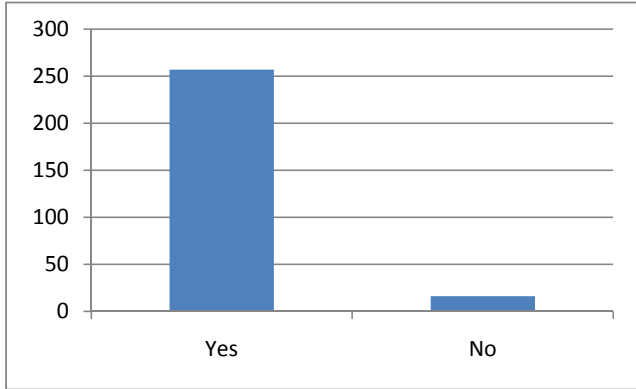


Yes	No
223	51
81%	19%

Credential Renewal Requirements:

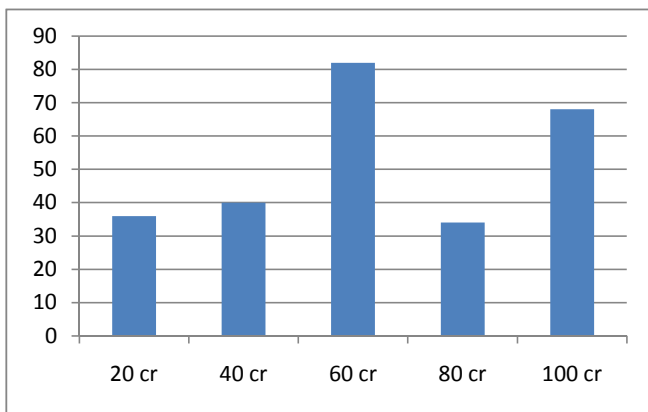
Is requiring continuing education credits an appropriate way to maintain the credential?

Yes	No
257	16
94%	6%



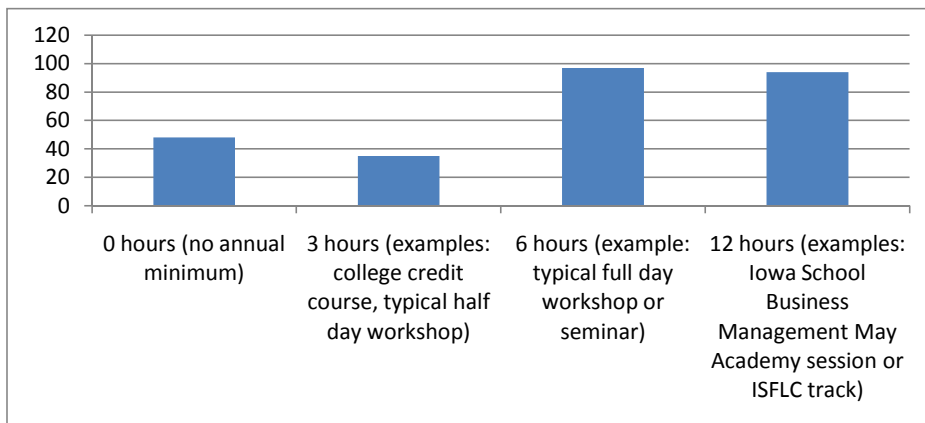
If so, how many total continuing education hours should be required every five years?

20 cr	40 cr	60 cr	80 cr	100 cr
36	40	82	34	68
14%	15%	32%	13%	26%



The minimum number of continuing education hours in any one year should be:

0 hours (no annual minimum)	3 hours (examples: college credit course, typical half day workshop)	6 hours (example: typical full day workshop or seminar)	12 hours (examples: Iowa School Business Management May Academy session or ISFLC track)
48	35	97	94
18%	13%	35%	34%



NOT addressed:
 who approves qualified renewal credits?
 who maintains record of renewal credits?

2010 Iowa ASBO Member Survey data for SBO advisory group

336 responses – October 2010

A description of the specific duties / responsibilities of your position include: (mark all that apply) The items are from the ASBO Intl certification program.

Prepare Financial Reports	89%
Prepare for Annual Audit	89%
Maintain Chart of Accounts	88%
Reconcile General Ledger Accounts	85%
Maintain Accounting Software	82%
Manage Annual Budgets	81%
Manage Accounts Receivable	79%
Manage Payroll Functions	78%
Manage Accounts Payable Process	77%
Develop Annual Budgets	75%
Manage Transportation Services	70%
Manage Employee Benefit Programs	69%
Track Fixed Assets	68%
Manage Cash Flow Serve as a School Leader in regard to district financial planning and projections	66%
Manage Insurance Plans	66%
Manage Purchasing Procedures	62%
Manage Grant Activities	51%
Manage Purchasing Process	49%
Conduct Annual Evaluation of Insurance Plans	47%
Evaluate Funding Options for Debt Management	46%
Review Financial Impact of Strategic Planning Goals	42%
Develop Financial Goals	42%
Manage Hiring of New Employees in my area	35%
Estimate Real Estate Property Tax Revenues	34%
Develop Multi-Year Forecast	33%
Evaluate Existing Risks	29%
Evaluate Instructional Program(s) Costs	27%
Analyze Economic Data	26%
Address Results of Risk Audit	25%
Manage Personnel Administration	25%
Project Student Enrollment	24%
Develop Outside Funding Sources	22%
Develop Compensation Structure	22%
Analyze Demographic Data	20%
Manage Food Service Programs	13%
Update Facility Master Plan	10%
Oversee the Operation and Maintenance of School Campuses	9%
Oversee New Construction and Renovations	9%
Assist in Developing a Technology Plan	7%
Manage Evaluation Process	5%
Manage Staff Development and Training Programs	4%
Maintain Technology Systems/Oversee Telecommunication Systems	2%



Based on the nature of the expectations of the job as it relates to the preparation and presentation of district financial reports such as the CAR, Certified Budget, and recording of federal receipts (ARRA – Federal Jobs Bill – etc) it is my perception that:

Those entering the profession need basic entry level accounting knowledge to successfully complete the financial reporting indicated above. 95%

Those entering the profession do not need a basic understanding of accounting to successfully complete the financial reporting indicated above. 2%

I have no involvement with the above financial reporting indicated above. 3%

Other related comments (please specify)

- 1) A minimum of 12 hours of post-secondary accounting courses with at least 3 hours in governmental accounting is needed.
- 2) Also need excellent organizational and prioritizing skills, plus research and analysis skills.
- 3) Also those that enter these positions need to not be afraid to ask for help, learn how to look through prior records to see how previous entries were coded, how certain transactions were handled.
- 4) And at times they would need MORE than basic entry level accounting knowledge, but that would be the minimum acceptable.
- 5) Bachelor's in accounting with advanced governmental accounting, intermedicate knowledge of payroll tax law, intermediate knowledge of employee benefits laws
- 6) Basic accounting knowledge and training are CRITICAL to success in this position.
- 7) Business Manager requires a lot of accounting
- 8) Definitely need basic accounting skills, but ideally person should have an accounting or business degree.
- 9) FUND accounting background would be very helpful, but even more helpful is an understanding of the reporting process as the DE/fed gov. requires the information to be entered and formatted.
- 10) I don't believe accounting knowledge necessarily helps, it does not hurt by any means. I think an understanding of finance would help more in budgeting while a basic understanding of double entry accounting would help with recording receipts and disbursements.
- 11) I feel you need accounting experience however since school finance is so unique it is difficult to be know how to do a lot of school reporting.
- 12) I think people entering the profession need more than just the basic entry level accounting knowledge.
- 13) I would go further than basic entry level accounting.
- 14) If a new business manager does not have basic entry level accounting knowledge then there is no way they will be able to handle the complexities of fund accounting for school districts in the state of Iowa along with federal reporting guidelines for ARRA funds.
- 15) I'm planning to retire in a couple of years - from a small district (250 students). Everyone thinks anyone that walks in off the street can handle the job.....incorrect public perception! Would be NICE to get someone with school finance experience, but probably not going to happen in my district. Accounting/payroll experience would be a minimum retirement.
- 16) In addition to basic entry level accounting knowledge, anyone entering the profession needs a clear understanding of fund accounting and how state and federal grants/programs work.
- 17) In any job a person has to learn how to do the job. School accounting is so different than any other accounting position. Either a person is determined enough to put in the time to learn the job or not.
- 18) It is so difficult for people to begin working in this environment. I would recommend some type of an internship before taking on a full position in the financing dept of education.
- 19) More than a basic level of accounting is necessary.
- 20) Our software program really helps w/the accounting end. I think if you know the basics of reconciling a checking account and keeping accurate numbers is enough. The academy teaches you the account coding, laws, etc. I think it is a must that every new person to this job successfully completes the academy and attends all the conventions.
- 21) Person must be very flexible in handling transaction as to the way the DE wants the information to flow on the upload of the CAR and SES. The handling of fund balance is not done as you would logically expect it to be handled.

- 22) SBO's need much more than entry level accounting skills. The profession has advanced to the degree that a much higher level of accounting procedures are needed.
- 23) So much of a school business office person's job relates to multi-tasking of accounting, human resources, purchasing, secretarial, data entry, etc that no one task is a "main" function.
- 24) Superintendents and board members need to know what questions to ask to assure that the person being hired for the job can handle all of the compliance.
- 25) This will help people make the job easier. It is just like grain accounting which is a unique industry. What I learned in college helps but it still takes specific training to coops or in our case schools to really be knowledgeable and comfortable with the job.
- 26) Those entering the profession should have MORE than basic entry level accounting.
- 27) Those entering the profession would benefit greatly from having or increasing their knowledge beyond the basic entry level of accounting.
- 28) With the switch to a GAAP CAR, if you want accurate coding on the CAR beyond what the edit checks find, you probably need some accounting background.
- 29) Without a basic of fund accounting knowledge there is no way someone can put the categorical puzzle pieces together to complete these reports and receipt and expense money correctly.
- 30) Would be beneficial if those entering this profession would have more than entry level accounting knowledge.

Your level of education (specialized training question to follow)	2010-11	2009-10	2008-2009	2007-2008
high school	10%	10%	8%	12%
some college/vocational/business school	25%	38%	35%	40%
2 yr / Assoc. degree	13%	not previously surveyed		
4 year college degree	43%	43%	44%	38%
Graduate degree	9%	9%	13%	10%

Your specialized training includes (mark all that apply):	2010-2011	2009-2010	2008-2009	2007-2008
Accounting degree	44%	47%	52%	45%
CPA	13%	11%	11%	12%
School Business Management Certification	79%	75%	76%	78%
MBA	7%	9%	10%	8%

IF YOU HAVE a degree in accounting or finance, how many years of experience did you have in the financial or managerial environment before working in the K-12 environment? Skip this item if it does not apply to you.

	2010-2011
Average	9 years
# responses	146

If you do NOT have a degree in accounting or finance, how many years of experience did you have in the financial environment before working in the K-12 environment? Skip this item if it does not apply to you.

	2010-2011
Average	8 years
# responses	125

My understanding and knowledge to successfully and accurately complete the Certified Annual Report (CAR) is

2010-2011

Fully understand	59%
Somewhat understand	34%
Limited understanding	6%
Little / no understanding	1%

My general understanding and knowledge to successfully and accurately record the financial elements related to GASB 34 (change in audit reporting with Government wide reporting and addition of MD&A) is

Fully understand	25%
Somewhat understand	49%
Limited understanding	22%
Little / no understanding	4%

My general understanding and knowledge to successfully and accurately record the financial elements related to GASB 43 (requires governments to report the OPEB liability) is:

Fully understand	16%
Somewhat understand	47%
Limited understanding	30%
Little / no understanding	7%

My general understanding and knowledge to successfully and accurately record the financial elements related to GASB 45 (Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions) is:

Fully understand	15%
Somewhat understand	50%
Limited understanding	29%
Little / no understanding	6%

My general understanding and knowledge to successfully and accurately record the financial elements related to GASB 51 (Intangible assets reporting) is:

Fully understand	14%
Somewhat understand	50%
Limited understanding	27%
Little / no understanding	9%

My general understanding and knowledge to successfully and accurately record the financial elements related to the "Business Rules" as they apply to coding and the chart of accounts is:

Fully understand	46%
Somewhat understand	49%
Limited understanding	3%
Little / no understanding	2%



Association of School Business
Officials International

Certified Administrator
of School Finance and Operations (SFO)TM



SFOTM Certification: Creating Pathways

Presented by ASBO International

What is SFOTM?

- ▶ Certified Administrator of School Finance and Operations (SFO)TM
- ▶ Certification by and for school business officials
- ▶ Those who earn the certification use SFOTM after their name

Why was this program created?

- ▶ No North American credential exists
- ▶ States and provinces have varying degrees of requirements for school business officials
 - ▶ Required certificate/license
 - ▶ 16 States and 1 Province
 - ▶ Voluntary certificate/registration
 - ▶ 15 States and 1 Province
 - ▶ No policy/program
 - ▶ 19 States and D.C. and 4 Provinces
- ▶ Provides a career pathway for the profession
- ▶ A way to increase visibility and credibility for the profession

National Landscape

- ▶ Growing public interest for professional credentials
- ▶ Education community credentials
 - ▶ National Teacher Certification – NBPTS
 - ▶ Certified Public Finance Officer – GFOA
 - ▶ New certifications for Principals, Assistant Principals, and Teacher Leaders – NBPTS
 - ▶ Others

How was this program created?

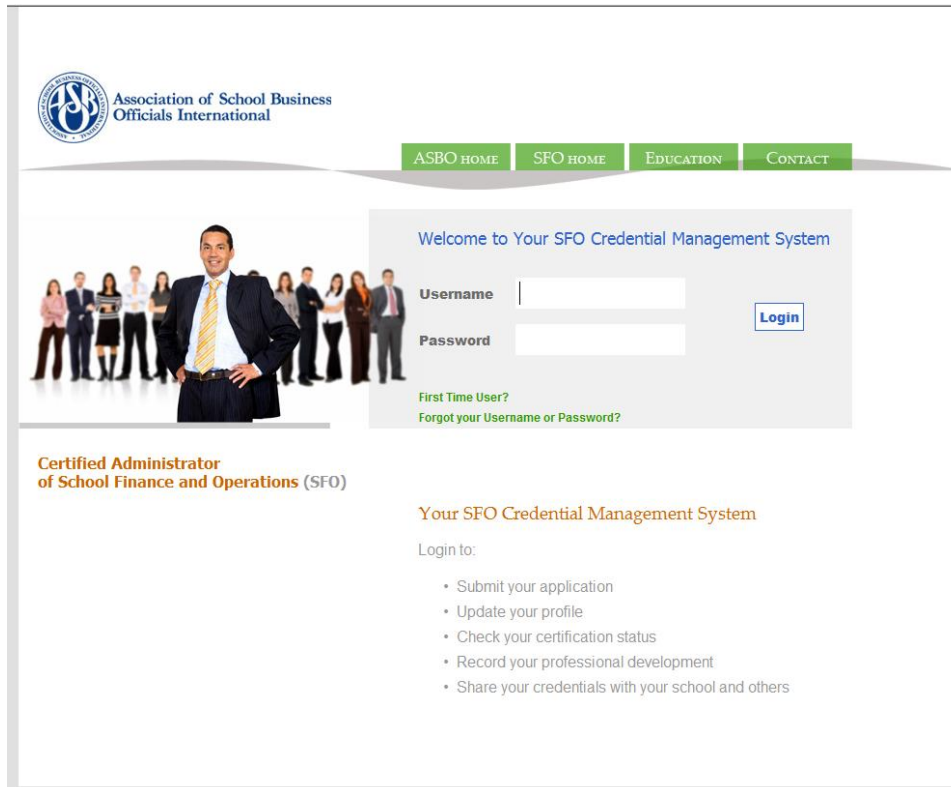
- ▶ By following credentialing industry standards
- ▶ Over 50 practitioner volunteers involved
- ▶ Began with the job task analysis
- ▶ Created an exam content outline
- ▶ Developed program criteria
- ▶ Alpha test with Commissioners in July 2010
- ▶ Beta test program in the fall of 2010

Why should I participate?

- ▶ A way to set yourself apart
- ▶ Career professional development
- ▶ Demonstrate you have the know-how
- ▶ Visibility and marketability
- ▶ Benefit from the value that your stakeholders see in the credential

How do I apply?

- ▶ Use the online *SFO™ Credential Management System*
<http://i7lp.integral7.com/asbo>
- ▶ Applications open January 15, 2011



The screenshot shows the login page for the ASBO SFO Credential Management System. At the top left is the ASBO logo and the text "Association of School Business Officials International". To the right are navigation tabs for "ASBO HOME", "SFO HOME", "EDUCATION", and "CONTACT". Below the navigation is a large image of a group of professionals. On the right side, there is a login form with the heading "Welcome to Your SFO Credential Management System". The form includes fields for "Username" and "Password", a "Login" button, and links for "First Time User?" and "Forgot your Username or Password?". Below the login form, the text "Certified Administrator of School Finance and Operations (SFO)" is displayed. At the bottom, there is a section titled "Your SFO Credential Management System" with a "Login to:" heading and a list of actions: "Submit your application", "Update your profile", "Check your certification status", "Record your professional development", and "Share your credentials with your school and others".

Program Requirements

- ▶ Adhere to the Certification Code of Conduct
- ▶ Meet the education and years of experience criteria
- ▶ Pass the two-part exam
- ▶ Once certified, have annual renewal and recertification requirements

Program Fees

- ▶ Application fee is \$150 for ASBO International members or \$225 for non-members; includes a one-year eligibility period.
- ▶ Exam fees are \$195 for *Part 1: Accounting* and \$295 for *Part 2: School Business Management*; each registration fee includes a five-month authorization to test window.
- ▶ Certification annual renewal fee is \$125
- ▶ Recertification period of three years; no additional fees are collected at this time.

Eligibility Criteria

- ▶ *Exam Part 1: Accounting*

- ▶ No education requirements
- ▶ No experience requirements

- ▶ *Exam Part 2: School Business Management and the SFO Certification*TM

- ▶ Bachelor's degree and three years of related experience

OR

- ▶ Master's degree in a related field plus two years of related experience

OR

- ▶ Apply as a seasoned practitioner not meeting these requirements

Exam

- ▶ *Part 1: Accounting* focuses on skills needed at job entry – 70 multiple-choice questions
- ▶ *Part 2: School Business Management* focuses on knowledge gained after three years of experience – 100 multiple-choice questions
- ▶ Written by and for school business officials – includes Canadian equivalents

Part 1: Accounting

- ▶ **Manage Accounting Systems (28% to 33%)**

 - Maintain Accounting Software

 - Maintain Chart of Accounts

 - Reconcile General Ledger Accounts

 - Track Fixed Assets

- ▶ **Manage Accounting Functions (67% to 72%)**

 - Manage Payroll Functions

 - Manage Accounts Receivable

 - Manage Accounts Payable Process

 - Manage Purchasing Procedures

 - Manage Annual Budgets

 - Prepare Financial Reports

 - Manage Cash Flow

Part 2: School Business Management

- ▶ **Conduct Financial Planning and Analysis (27% to 32%)**
 - Serve as a School Leader
 - Review Financial Impact of Strategic Planning Goals
 - Develop Financial Goals
 - Evaluate Funding Options for Debt Management
 - Develop Outside Funding Sources
 - Analyze Economic Data
 - Analyze Demographic Data
 - Develop Multi-Year Forecast
 - Estimate Real Estate Property Tax Revenues

- ▶ **Conduct Budgeting and Reporting Activities (15% to 20%)**
 - Project Student Enrollment
 - Evaluate Instructional Program(s) Costs
 - Develop Annual Budgets
 - Manage Grant Activities
 - Prepare for Annual Audit

Part 2: School Business Management

- ▶ **Conduct Risk Management Activities (10% to 15%)**
 - Evaluate Existing Risks
 - Address Results of Risk Audit
 - Conduct Annual Evaluation of Insurance Plans
 - Manage Insurance Plans

- ▶ **Manage School Facilities (7% to 12%)**
 - Update Facility Master Plan
 - Oversee the Operation and Maintenance of School Campuses
 - Oversee New Construction and Renovations

- ▶ **Manage Information Systems (4% to 6%)**
 - Assist in Developing a Technology Plan
 - Maintain Technology Systems/Oversee Telecommunication Systems

Part 2: School Business Management

- ▶ **Manage Human Resource Functions (15% to 20%)**

 - Manage Hiring of New Employees

 - Develop Compensation Structure

 - Manage Staff Development and Training Programs

 - Manage Evaluation Process

 - Manage Personnel Administration

 - Manage Employee Benefit Programs

- ▶ **Manage Ancillary Services (7% to 12%)**

 - Manage Transportation Services

 - Manage Food Service Programs

 - Manage Purchasing Process

 - Manage Other Service Programs

Exam

- ▶ Administered at Pearson VUE testing centers in U.S. and Canada
- ▶ Computer-based
- ▶ Offered year-round
- ▶ Testing available Monday – Saturday (in most locations)
- ▶ Schedule directly with Pearson VUE after you have applied and registered online

Certification

- ▶ Use of SFOTM after your name
- ▶ Recognition of achievements
- ▶ Demonstrate knowledge in the content areas
- ▶ Maintain through annual renewal and three-year recertification process
- ▶ Certificate of certification

Annual Renewal

- ▶ Adhere to Certification Code of Conduct
- ▶ Annual fee to maintain
- ▶ Access to *SFOTM Credential Management System*
 - ▶ Publish credentials
 - ▶ Record contact hours

Recertification

- ▶ Every three years submit 90 contact hours
 - ▶ Hours must be tied to exam content outline
 - ▶ 60 hours from structured learning environment (workshops, conferences, online classes, etc.)
 - ▶ 30 hours from unstructured learning environment (work experience, authorship, instructor, volunteer service, etc.)
- ▶ Use *SFOTM Credential Management System* to record contact hours
- ▶ No additional fee assessed

Test Your SBO IQ

▶ **Q: What does the "Function" describe in the Chart of Accounts?**

A. The item for which an expenditure is made

B. The activity being performed for which a service or material object is acquired

C. A way of classifying expenditures by physical location, budget or cost center

D. A plan of activities and procedures designed to accomplish a predetermined objective

Test Your SBO IQ

- ▶ **Q: What is the primary purpose of a physical risk inspection?**

- A. To identify potential maintenance issues

- B. To identify potential future building needs

- C. To identify potential entry points for intruders

- D. To identify potential threats to the safety of students, staff, and the public

Questions?

- ▶ Don't meet program requirements?
 - ▶ Seasoned practitioner application
 - ▶ Sit for Part 1 and then take Part 2 when meet criteria

- ▶ Contact ASBO's Certification Department
 - ▶ e: certification@asbointl.org
 - ▶ w: www.asbointl.org/certification

ASBO Intl certification content areas

Content Areas and Tasks Part 1

(percentage of test) 60 items in total

Manage Accounting Systems (28% to 33%)

- Maintain Accounting Software
- Maintain Chart of Accounts
- Reconcile General Ledger Accounts
- Track Fixed Assets

Manage Accounting Functions (67% to 72%)

- Manage Payroll Functions
- Manage Accounts Receivable
- Manage Accounts Payable Process
- Manage Purchasing Procedures
- Manage Annual Budgets
- Prepare Financial Reports
- Manage Cash Flow

Content Areas and Tasks Part 2

(percentage of test) 90 items in total

Conduct Financial Planning and Analysis (27% to 32%)

- Serve as a School Leader
- Review Financial Impact of Strategic Planning Goals
- Develop Financial Goals
- Evaluate Funding Options for Debt Management
- Develop Outside Funding Sources
- Analyze Economic Data
- Analyze Demographic Data
- Develop Multi-Year Forecast
- Estimate Real Estate Property Tax Revenues

Conduct Budgeting and Reporting Activities (15% to 20%)

- Project Student Enrollment
- Evaluate Instructional Program(s) Costs
- Develop Annual Budgets
- Manage Grant Activities
- Prepare for Annual Audit

Conduct Risk Management Activities (10% to 15%)

- Evaluate Existing Risks
- Address Results of Risk Audit
- Conduct Annual Evaluation of Insurance Plans
- Manage Insurance Plans

Manage School Facilities (7% to 12%)

- Update Facility Master Plan
- Oversee the Operation and Maintenance of School Campuses
- Oversee New Construction and Renovations

Manage Information Systems (4% to 6%)

- Assist in Developing a Technology Plan
- Maintain Technology Systems/Oversee Telecommunication Systems

Manage Human Resource Functions (15% to 20%)

- Manage Hiring of New Employees
- Develop Compensation Structure
- Manage Staff Development and Training Programs
- Manage Evaluation Process
- Manage Personnel Administration
- Manage Employee Benefit Programs

Manage Ancillary Services (7% to 12%)

- Manage Transportation Services
- Manage Food Service Programs
- Manage Purchasing Process
- Manage Other Service Programs