

281—81.7(256) School business official candidate knowledge and skills standards and criteria. School business officials will demonstrate content knowledge, professional knowledge, and skills in accordance with the following standards and supporting criteria. In addition, each school business official candidate shall meet all requirements established by the board of educational examiners for an authorization for which the candidate is recommended. Programs will submit curriculum exhibit sheets for approval by the board of educational examiners and the department.

81.7(1) Standard 1. Each school business official demonstrates an understanding of Uniform Financial Accounting, governmental generally accepted accounting principles (GAAP) accounting, and statutory concepts. The school business official:

a. Is responsible for understanding and adhering to the Uniform Financial Accounting Manual as effective on February 7, 2024, and the current, accepted chart of accounts.

(1) Codes all salaries and benefits to the appropriate function, program, and project (if applicable) on a monthly basis;

(2) Ensures revenues, expenditures, and expenses are appropriately coded to the correct account monthly; and

(3) Ensures balance sheet items are properly coded as directed.

b. Understands and ensures implementation of state and federal law related to employment, personnel, and payroll.

c. Understands all projects and grants for which the district receives funding.

d. Understands the certified budgeting process and the content and purpose of each section of the aid and levy worksheet as well as other certified budget forms.

e. Understands the concept of spending authority.

81.7(2) Standard 2. Each school business official demonstrates the ability to implement effective internal controls and accounting processes. The school business official:

a. Provides data monthly in sufficient detail as to be informative and useful for decision makers and stakeholders in providing educational and co- and extracurricular programs.

b. Ensures delivery, monthly, of a statement of receipts, disbursements, and amount on hand for every fund.

c. Ensures reconciliation of bank statements monthly.

d. Consistently follows the procedure by which products and services may be purchased (state bidding, purchase orders, and purchasing processes).

e. Ensures that an annual line-item budget that aligns with the district-certified budget revenues and expenditures is completed in a timely manner for each fund.

f. Maintains an itemized statement no more than five years old of the appraised value of all buildings and other capital assets and a list of historical costs.

g. Invests moneys not needed as authorized under the Iowa Code and district policy.

h. Uses only depositories approved by the local school board.

i. Makes payments only to the person entitled to the payment and only for verified bills.

j. Understands and implements the various mechanisms by which to borrow money as well as the appropriate account coding and repayment processes.

k. Is able to produce budget forecasts and analyses of spending.

l. Is capable of preparing employee collective bargaining costing models and estimates.

81.7(3) Standard 3. Each school business official demonstrates an understanding of and compliance with federal, state, and local reporting requirements. The school business official:

a. Produces for the local school board periodic reports reflecting a financial statement in relation to spending authority and published budget control lines.

b. Ensures that an accurate and separate account of each fund is maintained.

c. Ensures the filing of all quarterly and annual payroll taxes and reports in a timely fashion, including but not limited to IRS Forms 941, 1099, W-2, and W-3 and relevant U.S. Office of Management and Budget (OMB) circulars.

d. Files with the department of education, the department of management, and the state auditor all required reports in a timely fashion.

e. Understands the local collective bargaining agreement as well as nonemployee contracts.

81.7(4) Standard 4. Each school business official demonstrates compliance with applicable federal, state, and local laws. The school business official:

a. Understands the district board's policies and procedures and effectively implements applicable policies and procedures.

b. Implements effective records management processes and procedures.

c. Has a working knowledge of laws applicable to school districts and area education agencies.

d. Understands and implements employment laws.

e. Understands and implements bidding and construction laws.

f. Understands and implements pension processes, including but not limited to retirement plans, IPERS, and 403B investments.

g. Ensures that the school board president's and secretary's signatures are on all checks and that the school board president's signature is on all contracts.

h. Ensures that billing for all tuition items is completed on the current prescribed timeline.

i. Manages scheduling and preparation for the local audit, including any request for proposals for audit services as applicable.

81.7(5) Standard 5. Each school business official demonstrates competence in technology appropriate to the school business official position. The school business official:

a. Effectively manages an integrated accounting system for fund accounting by the district and assesses technology needs for fiscal management issues.

b. Maintains all funds in one integrated accounting system.

c. Displays a working knowledge of other software programs, if required to be used by the school business official.

d. Is able to use word processing, database, and spreadsheet documents effectively to meet the needs of the district.

e. Displays competence in using the department's secure website for reporting purposes.

f. Is able to upload the chart of accounts and understands the relationship of the chart of accounts to the other reports, including but not limited to the special education supplement, the annual report on use of sales tax revenue, and the annual transportation report. This duty includes testing the functionality of accounts used for accuracy. The testing is carried out in a manner that allows for identification of issues prior to the actual submission deadline.

81.7(6) Standard 6. Each school business official demonstrates appropriate personal skills. The school business official:

a. Is an effective communicator with all stakeholders, including but not limited to colleagues, policy makers, community members, and parents.

b. Works effectively with employees and stakeholders.

c. Ensures the timely flow of information.

d. Maintains confidentiality with personal, restricted and embargoed information.

e. Is able to analyze, evaluate, and solve problems.

f. Timely and accurately performs the duties of a school business official.

g. Maintains an environment of mutual respect, rapport, and fairness.

h. Participates in and contributes to a school culture that focuses on improved student learning.

81.7(7) Standard 7. Each school business official engages in professional growth. The school business official:

a. Stays current with accounting technologies and the department's financial reporting system.

b. Demonstrates habits and skills of continuous inquiry and learning.

c. Works collaboratively to improve professional practice.

d. Applies research, knowledge, and skills acquired from professional development opportunities to improve practice.

e. Engages with administration on an annual review of the effectiveness of district accounting and reporting processes and on an individual performance evaluation consistent with district policy.

f. If the school business official has not earned full authorization as a school business official, participates in the school business official mentoring program to the extent necessary.

81.7(8) Standard 8. Each school business official fulfills professional responsibilities established by the school district. The school business official:

a. Adheres to school board policies, district procedures, and contractual obligations and ensures that applicable district policies are not in conflict with state law.

b. Demonstrates professional and ethical conduct as defined by state law and district policy.

c. Contributes to efforts to achieve district goals.

d. Is able to contribute to cost/benefit analyses.

e. Participates in the board of educational examiners ethics program.

f. Follows the code of professional conduct and ethics and the rights and responsibilities described in 282—Chapters 25 and 26.

81.7(9) Standard 9. If a school business official is also employed as the secretary or treasurer of the school board, the school business official:

a. Takes the oath of office within ten days following appointment.

b. Files a bond and ensures the level of coverage is adequate.

c. Holds office until a successor has been appointed and qualified.

d. Publishes minutes, bills, and salaries on a timely basis.

e. Ensures that the department, the county auditor, and the treasurer are informed in a timely manner of the names and addresses for board officers as well as any changes therein.

f. Files and preserves copies of all required reports and all papers transmitted pertaining to the business of the school corporation, including all certificates, reports, and proofs related to compulsory education.

g. Maintains separate books for minutes and elections and ensures that the records are complete.

h. Delivers all claims to the board for audit and allowance.

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