

CHAPTER 81  
STANDARDS FOR SCHOOL BUSINESS OFFICIAL PREPARATION 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 the department of education.

“*Director*” means the director of the department of education.

“*Institution*” means a public or private institution of higher education, an AEA, or a professional organization offering a 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 that position or who is newly authorized by the board of educational examiners.

“*School business official candidates*” means individuals who are enrolled in school business official preparation programs leading to authorization by the board of educational examiners to practice as school business officials.

“*School business official preparation programs*” means the programs of school business official preparation that lead to authorization to practice as a school business official.

“*State board*” means the Iowa state board of education.

[ARC 9474B, IAB 4/20/11, effective 5/25/11]

**281—81.2(256) Institutions eligible to provide a school business official preparation program.** 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 in order to obtain and maintain state board approval of their programs. Each institution that seeks state board approval 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. Such evidence shall be demonstrated by means of a written self-evaluation report and an evaluation conducted by the department and shall be prepared using a template developed by the department. Only approved programs may recommend candidates for school business official authorization.

[ARC 9474B, IAB 4/20/11, effective 5/25/11]

**281—81.3(256) Approval of programs.** Approval by the state board of an institution’s school business official preparation program 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.

**81.3(1)** 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.

**81.3(2)** If approval is not granted, the applicant 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, no later than three months following the board’s initial decision.

**81.3(3)** 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.

**81.3(4)** The standards herein apply regardless of delivery mode of instruction.

[ARC 9474B, IAB 4/20/11, effective 5/25/11]

**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 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 and administrative, clerical, and technical staff to plan and deliver a quality school business official preparation 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.

[ARC 9474B, IAB 4/20/11, effective 5/25/11]

**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 assigned responsibilities and have had experiences relative to the curricula the instructors are teaching and 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 mode of program delivery in which the instructors are assigned responsibilities.

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

**81.5(3)** Instructors are engaged in professional development that relates 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 the instructors' and assistants' assigned responsibilities.

[ARC 9474B, IAB 4/20/11, effective 5/25/11]

**281—81.6(256) Assessment system and institution evaluation standard.** The institution's assessment system shall appropriately monitor individual candidate performance and use the performance 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 program standards.

*c.* The institution demonstrates the 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 the following:

(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.

*e.* The institution explains the process for reviewing and revising the assessment system.

*f.* The institution demonstrates how the information gathered by the institution and from the performance assessment system for candidates is shared with instructors and other stakeholders and used for program improvement.

**81.6(2)** *Performance assessment system for candidates.*

*a.* The performance assessment system for candidates is an integral part of the institution's planning and evaluation system.

*b.* The performance assessment system for candidates includes a coherent, sequential assessment system for individual school business official candidates. The assessment system is shared with instructors to provide guidance for course and program improvement. The assessment system also provides ongoing feedback to school business official candidates about their achievement of program standards and guidance for reflection and improvement. Data are drawn from multiple formative and summative assessments of institutional evaluation of the candidates' content knowledge and professional knowledge and from application of this knowledge to the necessary skills and attributes appropriate for a novice school business official.

*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)** *Annual reports.* 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)** *Survey of graduates.* 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.

[ARC 9474B, IAB 4/20/11, effective 5/25/11]

**281—81.7(256) School business official candidate knowledge and skills standards and criteria.** School business officials shall 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 shall submit curriculum exhibit sheets for approval by the board of educational examiners and the department.

**81.7(1)** *Standard 1.* Each school business official shall demonstrate an understanding of Uniform Financial Accounting, governmental GAAP accounting, and statutory concepts. The school business official:

*a.* Is responsible for understanding and adhering to the Uniform Financial Accounting Manual 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 on a monthly basis; 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.* Has an understanding of 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 shall demonstrate the ability to implement effective internal controls and accounting processes. The school business official:

*a.* Provides data on a monthly basis 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, on a monthly basis, of a statement of receipts, disbursements, and amount on hand for every fund.

*c.* Ensures reconciliation of bank statements on a monthly basis.

- d.* Consistently follows the procedure by which products and services may be purchased (state bidding requirements, 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 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 shall demonstrate 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 OMB Circular A-87.
- 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 shall demonstrate 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 shall demonstrate 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 is able to assess 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, database, and spreadsheet documents effectively to meet the needs of the district.
- e.* Displays competence in using the department's secured Web site for reporting purposes and has attended applicable training sessions on its use.
- 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 shall demonstrate 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 shall engage 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.

**81.7(8) Standard 8.** Each school business official shall fulfill 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 of the Iowa Administrative Code.

**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 shall:

- a. Take the oath of office within ten days following appointment.
- b. File a bond and ensure the level of coverage is adequate.
- c. Hold office until a successor has been appointed and qualified.
- d. Publish minutes, bills, and salaries on a timely basis.
- e. Ensure that the department, the county auditor, and the treasurer are informed timely of the names and addresses for board officers as well as any changes therein.
- f. File and preserve 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. Maintain separate books for minutes and elections and ensure that the records are complete.
- h. Deliver all claims to the board for audit and allowance.

[ARC 9474B, IAB 4/20/11, effective 5/25/11; ARC 0479C, IAB 12/12/12, effective 1/16/13]

**281—81.8(256) School business official mentoring program.** The one-year 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 preparation program shall participate in the mentoring program. All hours spent in the mentoring program are outside of the nine semester hours required in the program.

**81.8(2)** Each school business official preparation program shall inform all candidates of the following minimum expectations of the candidates as mentees:

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

*b.* Maintenance of a record of contacts with the mentor and submission of the record to the program. A template will be provided by the program.

*c.* Completion of surveys to assist with program evaluation.

*d.* Communication with 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 mentoring program throughout the one-year period.

**81.8(3)** Each school business official preparation program shall inform all program candidate mentors of the following minimum expectations:

*a.* Contacting the mentee on a weekly basis.

*b.* Completing surveys to assist with program evaluation.

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

*d.* Maintaining confidentiality of the interactions between mentor and mentee.

*e.* Supporting the mentee throughout the one-year period.

**81.8(4)** The institution shall offer one or more workshops annually 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.

[ARC 9474B, IAB 4/20/11, effective 5/25/11]

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

[ARC 9474B, IAB 4/20/11, effective 5/25/11]

**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.

[ARC 9474B, IAB 4/20/11, effective 5/25/11]

**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 curriculum of an institution's approved school business official preparation program. When an institution proposes a revision that exceeds the primary scope of its programs, the revision shall become operative only after approval by the state board.

[ARC 9474B, IAB 4/20/11, effective 5/25/11]

These rules are intended to implement Iowa Code section 256.7 as amended by 2010 Iowa Acts, chapter 1099.

[Filed ARC 9474B (Notice ARC 9379B, IAB 2/23/11), IAB 4/20/11, effective 5/25/11]

[Filed ARC 0479C (Notice ARC 0112C, IAB 5/2/12), IAB 12/12/12, effective 1/16/13]