

282—22.6(256) School business official authorization.

22.6(1) *Requirements for an initial school business official authorization.* Applicants for an initial school business official authorization will have completed the following requirements:

a. Education. Applicants will have a minimum of an associate's degree in business or accounting or 60 semester hours of coursework in business or accounting, of which nine semester hours will be in accounting.

b. Temporary school business official authorization. If the applicant has not completed nine semester hours in accounting but has completed six or more semester hours in accounting, the applicant may be issued a temporary school business official authorization valid for one year, and an administrator will file a written request for an exception to the minimum content requirements on the basis of documented need and benefit to the district.

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

(2) If the applicant received a temporary school business official authorization, then the initial school business official authorization will not exceed one year.

22.6(2) *Requirements for a standard school business official authorization.*

a. Applicants will complete 9 semester hours or the equivalent (1 semester hour is equivalent to 15 contact hours) in an approved program in the following areas/competencies:

(1) Generally accepted accounting principle concepts: fund accounting, account codes, Uniform Financial Accounting.

(2) Accounting cycles: budgets, payroll/benefits, purchasing/inventory, cash, receipts, disbursements, financial reporting, investments.

(3) Technology: management of accounting systems, proficiency in understanding and use of systems technology and related programs.

(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.

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

b. Applicants will demonstrate completion of or competency in the following:

(1) A board of educational examiners ethics program.

(2) A mentoring program as described in 281—Chapter 81.

(3) The promotion of the value of the school business official's fiduciary responsibility to the taxpayer.

22.6(3) *Validity.* The initial school business official authorization is valid for two years. The standard school business official authorization is valid for three years.

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