

**-SUMMARY-  
CHIEF SCHOOL FINANCE OFFICERS**

Alabama school boards are required to have a chief school finance officer who meets the qualifications and certification requirements established by the State Department of Education (SDE). The chief school finance officer does *not* have to be the custodian of school funds, chief accountant, finance director, or head bookkeeper. The school board can name any qualified employee or officer of the school system (except the superintendent) as the chief school finance officer, if the individual is responsible for the financial management system of the board. The duties and responsibilities of a chief school finance officer are contained in **Rule 290-2-5-.02** of the *Rules of the State Board of Education*.

Qualifications of New Chief School Finance Officers

Effective July 1, 2003, an officer or employee assigned the duties of chief school finance officer must meet the following three requirements:

1. Three or more years experience in a business-related field.
2. Education requirements contained in **Rule 290-2-5-.03**.
3. Certification requirements specified in **Rule 290-2-5-.04**. The chief school finance officer has three years to complete the certification course requirements.

Provisions for Current Chief School Finance Officers

A current chief school finance officer (current meaning performing the duties of the position on June 30, 2003) must complete the certification course requirements by June 30, 2006. After completing the course requirements, the continuing education requirements contained in **Rule 290-2-5-.06** must be met.

A current chief school finance officer may be *certified* by the State Superintendent as a Certified Chief School Finance Officer (CCSFO) under the following conditions:

1. The chief school finance officer has been in the position at for least three years on June 30, 2003; and,
2. The chief school finance officer has met the certification course requirements.

A current chief school finance officer may be *provisionally certified* by the State Superintendent as a Certified Chief School Finance Officer (CCSFO) under the following conditions:

1. The chief school finance officer has *not* been in the position at for least three years on June 30, 2003 but has met the certification course requirements; or,
2. The chief school finance officer has been in the position at for least three years on June 30, 2003, has met the education requirements contained in **Rule 290-2-5-.03**, and has *not* met the certification course requirements.

Continuing Professional Education

A CCSFO is required to complete 18 hours of continuing professional education (CPE) each fiscal year. CPE credit may be received through the Association of School Business Officials (ASBO) or the Government Finance Officers Association (GFOA). Documentation for CPE credit approved for other professional organizations, such as the CPE credit for Certified Public Accountants, Certified Management Accountants, and Certified Internal Auditors, may be submitted to the University of Alabama, College of Continuing Studies, for recognition as acceptable CPE credit. The CPE requirements for a CCSFO completing the certification course requirements are adjusted for the first year of certification.