

RULES OF THE STATE BOARD OF EDUCATION
STATE DEPARTMENT OF EDUCATION
ADMINISTRATIVE AND FINANCIAL SERVICES

CHAPTER 290-2-5
CHIEF SCHOOL FINANCE OFFICERS

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290-2-5-.01 Standards for Chief School Finance Officers. A local board of education shall appoint a chief school finance officer that meets the qualifications and certification requirements established by the State Department of Education and Act No. 2006-196.

Author: Dr. Ed Richardson.

Statutory Authority: Code of Ala. 1975 §16-3-13.

History: New 5-08-03, effective 6-12-03; amended 11-9-06, effective 12-14-06.

290-2-5-.02 Duties and Responsibilities of Chief School Finance Officers. The chief school finance officer is responsible for a financial management system that ensures the proper accountability for funds administered by a local board of education and its schools. The financial management system shall reflect the financial condition of the local board of education on a timely and accurate basis. The local board of education shall provide the resources necessary for the chief school finance officer to operate an effective financial management system.

(a) An effective financial management system will require the chief school finance officer and other personnel to:

1. Maintain an accounting system in accordance with generally accepted accounting principles and governmental accounting standards.
2. Maintain a school payroll accounting system in accordance with applicable laws and regulations.

3. Prepare financial reports annually and at other times as requested by the local school superintendent, the local board of education, and other agencies.
4. Prepare reports as required by other agencies.
5. Maintain an adequate system of internal controls including property and inventory accounting.
6. Maintain a sound system of cash management.
7. Maintain a sound accounting system in the individual local schools.
8. Maintain a system of contracting and purchasing procedures.
9. Coordinate the preparation of the annual budget and any amendments as appropriate.
10. Maintain the financial operations of the child nutrition program and other special programs in accordance state and federal requirements.
11. Carry out assigned responsibilities in accordance with federal, state, and local laws and with applicable rules and regulations.
12. Perform other duties as may be assigned to the position by law, by the local school superintendent and local board of education, and by rules and regulations of the State Board of Education and the local government.

Author: Dr. Ed Richardson.

Statutory Authority: Code of Ala. 1975 §§16-3-13; 16-8-33; 16-9-32; 16-11-6; 16-12-17; 16-13-10, and; 16-13-11.

History: New 5-08-03, effective 6-12-03.

290-2-5-.03 Qualifications for Chief School Finance Officers. An officer or employee assigned the duties of a chief school finance officer of the local board of education after June 30, 2003 shall have at least three years of experience in a business-related field, meet the requirements for a certified chief school finance officer specified in Rule 290-2-5-.04, and meet one or more of the following professional requirements:

- (a) Hold a baccalaureate degree from an accredited four-year college or university with a concentration in a business-related curriculum (accounting, finance, business administration, etc.) including at least 9 semester hours in accounting.
- (b) Hold a MBA or other graduate degree in a business-related field from a regionally accredited institution.
- (c) Is a Certified Public Accountant.
- (d) Hold a baccalaureate degree in a concentration other than a business-related curriculum but has at least 24 semester hours of business-related courses, with at least 18 hours in the following courses (or course equivalent):
 1. Principles of Accounting I (3 semester hours).
 2. Principles of Accounting II (3 semester hours).
 3. Intermediate Accounting (3 semester hours).

4. Cost Accounting (3 semester hours).
5. Governmental Accounting (3 semester hours).
6. Financial Management (3 semester hours).
7. General Management (3 semester hours).
8. Business (or Organizational) Communications (3 semester hours).

Author: Dr. Ed Richardson.
Statutory Authority: Code of Ala. 1975 §16-3-13.
History: New 5-08-03, effective 6-12-03.

290-2-5-.04 Certification of Chief School Finance Officers.

(1) A chief school finance officer may be certified by the State Superintendent as a Certified Chief School Finance Officer (CCSFO) after the completion and verification of the course requirements for certification. The State Superintendent shall determine the procedures for the submission and verification of documentation for certification requirements.

(a) A chief school finance officer that is satisfactorily performing the duties of the position, has been in the position for at least three years on June 30, 2003, has met the certification course requirements, and has not met the professional requirements listed in Rule 290-2-5-.03, shall be certified as a CCSFO upon the recommendation of the local school superintendent and the local board of education.

(b) A chief school finance officer that is performing the duties of the position, has been in the position for less than three years on June 30, 2003, and has not met the professional requirements listed in Rule 290-2-5-.03, shall be provisionally certified as a CCSFO upon completion of the certification course requirements within three years and the recommendation of the local school superintendent and the local board of education. After three years of satisfactorily performing the duties of the chief school finance officer, and upon the recommendation of the local school superintendent and the local board of education, the chief school finance officer shall be certified as a CCSFO.

(c) A chief school finance officer that is satisfactorily performing the duties of the position on June 30, 2003, has been in the position for at least three years, and meets the professional requirements and certification course requirements in Rule 290-2-5-.03 shall be certified as a CCSFO upon the recommendation of the local school superintendent and the local board of education.

(d) A chief school finance officer that is satisfactorily performing the duties of the position on June 30, 2003, has been in the position for at least three years, has met the professional requirements listed in Rule 290-2-5-.03, and has not met the certification

course requirements shall be provisionally certified as a CCSFO upon the recommendation of the local school superintendent and the local board of education. The chief school finance officer shall have three years to meet the certification course requirements, and upon the recommendation of the local school superintendent and the local board of education, the chief school finance officer shall be certified as a CCSFO.

(e) An officer or employee assigned the duties of a chief school finance officer of the local board of education after June 30, 2003 shall meet the professional requirements listed in Rule 290-2-5-.03 and shall meet the certification course requirements within three years to be certified as a CCSFO upon the recommendation of the local school superintendent and the local board of education.

(f) In a dire emergency, a local board of education may assign the duties of a chief school finance officer, on an interim basis not to exceed six continuous months, to an officer or employer that does not meet the qualifications stated in Rule 290-2-5-.03. A dire emergency exists if:

1. The position of chief school finance officer is vacant and the local school superintendent position is currently held on an acting or interim basis; or
2. The position of chief school finance officer is vacant and the local board of education needs additional time to fill the position with an individual that meets the qualifications stated in Rule 290-2-5-.03.

(g) The State Superintendent may revoke or suspend the certification of a chief school finance officer for the reasons stated in Rule 290-2-5-.06.

Author: Dr. Ed Richardson.
Statutory Authority: Code of Ala. 1975 §16-3-13.
History: New 5-08-03, effective 6-12-03.

290-2-5-.05 Performance Standards for Chief School Finance Officers. The State Department of Education shall approve a certification program to provide minimum standards, professional development, and continuing education for the wide variety of assignments, duties, and tasks of chief school finance officers.

(a) The certification program approved by the State Department of Education shall have the following goals and objectives:

1. To provide the highest professional and ethical standards of school business management practices for Alabama's schools.
2. To provide recognized standards of professional competence for chief school finance officers.
3. To provide professional growth opportunities necessary to carry out most effectively the responsibilities of the position of Chief School Finance Officer.
4. To capitalize on the experiences and training of current school finance and business officials to enhance the functions of all school finance officers.

5. To develop skills to link fiscal operations to school district goals.
6. To build confidence in chief school finance officers' ability to effectively manage school finances.
7. To provide knowledgeable mentors.
8. To analyze the duties and responsibilities of a chief school finance officer and identify minimum skills needed.
9. To identify and develop professional competence.
10. To increase public confidence in school financial accountability.
11. To attract better qualified personnel in school fiscal management.
12. To provide a high quality continuing education program.
13. To provide personal and professional growth and development.
14. To strengthen the business and financial management of school operations for the ultimate benefit of the students of Alabama public schools.

Author: Dr. Ed Richardson.
Statutory Authority: Code of Ala. 1975 §16-3-13.
History: New 5-08-03, effective 6-12-03.

290-2-5-.06 Requirements to Continue Certification as a Chief School Finance Officer.

(1) The certification program approved by the State Department of Education shall provide the following continuing professional education (CPE) requirements:

(a) A CCSFO shall receive 18 contact hours of approved CPE credits during each fiscal year. CPE hours earned in excess of the 18 hour requirement may be carried forward to the next fiscal year. CPE hours carried forward to the next fiscal year may not exceed 18 hours.

(b) If a CCSFO cannot meet the requirement of 18 hours of CPE per year by the end of the fiscal year due to extenuating circumstances, such as an extended illness, then the deadline will be extended to six months after the end of the fiscal year and the CCSFO will be placed on probation during this time. The chief school finance officer is responsible for meeting this requirement within the six-month period and for reporting the CPE information to the State Department of Education.

(c) A CCSFO may receive CPE credit from other professional organizations, such as the CPE required for Certified Public Accountants, Certified Management Accountants, and Certified Internal Auditors. CPE credit may be obtained from any level of the Association of School Business Officials (ASBO) and the Government Finance Officers' Association (GFOA). Except for classes arranged by State Department of Education with various organizations, a CCSFO is responsible for providing acceptable documentation of CPE credit to the State Department of Education. Acceptable documentation includes a certificate of completion, an attendance record, or a letter from

the organization verifying the CCSFO's attendance. The State Department of Education may require additional or alternative documentation of CPE credit.

(d) The CPE requirements for a CCSFO completing the course requirements for certification are adjusted for the first year of certification:

1. If certification is received during the months July through September, no CPE hours are required until the next fiscal year.

2. If certification is received during the months October through December, nine (9) CPE hours are required in the fiscal year.

3. If certification is received during the months January through March, six (6) CPE hours are required in the fiscal year.

4. If certification is received during the months April through June, three (3) CPE hours are required in the fiscal year.

5. CPE hours earned during the first year of certification in excess of the required number of CPE hours may be carried forward to the next fiscal year. A CCSFO shall finish 18 contact hours of approved CPE credits during each fiscal year beginning with the second year of certification.

(e) The State Department of Education will provide CPE records to a CCSFO on a quarterly basis.

(2) If the chief school finance officer does not meet the CPE requirements the State Superintendent may revoke or suspend the certification of the chief school finance officer.

(3) Upon presentation of evidence that a CCSFO has demonstrated gross negligence or incompetence, the State Superintendent may place the chief school finance officer in probationary status for up to one year. Upon demonstrating satisfactory improvement in performance, the State Superintendent may reinstate a chief school finance officer from probationary status.

Author: Dr. Ed Richardson.
Statutory Authority: Ala. Code §16-3-13 (1975).
History: New 5-08-03, effective 6-12-03.

