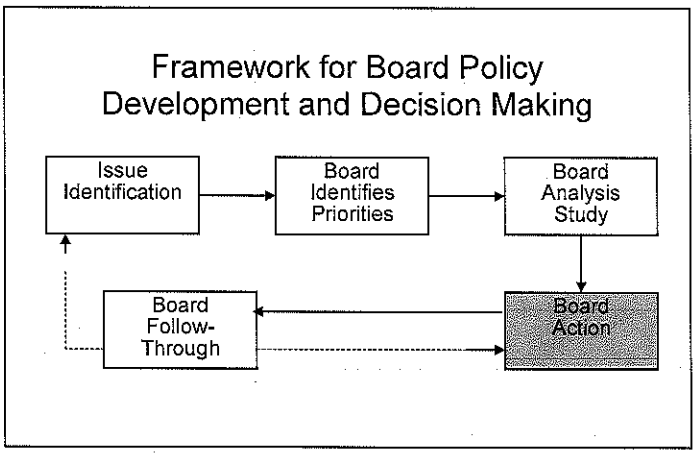
Iowa State Board of Education

Executive Summary

May 12, 2012



Agenda Item: School Business Official Preparation Program Approval - Iowa School Business Management Academy (ISBMA)

Iowa Goal: All

Equity Impact: Well managed resources make it possible to provide better educational services for all students.

Presenter: Jeff Berger, Deputy Director

Deb Van Gorp, Director, ISBMA

Attachments: 1

Recommendation: It is recommended that the State Board of Education grant conditional approval for the ISBMA program beginning July 1, 2012, pending submission and approval of detailed course syllabi in July/August 2012.

Background: In 2011, the legislature enacted provisions to establish a School Business Official authorization through the Board of Educational Examiners. Programs preparing candidates for the School Business Official authorization must be approved by the State Board of Education. The Iowa School Business Management Academy, located at Iowa State University, applied for approval and submitted evidence regarding how their program meets the standards for school business official preparation programs, adopted by the State Board in Iowa Administrative Code 281-Chapter 81. After review, the Department is recommending that the State Board grant conditional approval for the ISBMA program beginning July 1, 2012, pending submission and approval of detailed course syllabi in July/August 2012.

The Department will make a revised recommendation to the State Board of Education upon review of the additional materials submitted.

PROGRAM ABSTRACT

The Iowa School Business Management Academy (ISBMA or the "Academy") was established by Iowa State University in 1991. It was designed to prepare school business managers, board secretaries and school administrators for performance of their business management responsibilities in accordance with prevailing standards and accepted practices. The courses were designed to improve management and leadership abilities of school personnel responsible for human resource services, business functions and finance operations in Iowa's schools.

The Academy's current curriculum was developed based on the professional standards of the Association of School Business Officials International, as well as input from practicing school business officials in Iowa. However, in response to Iowa's 2011 Legislative Session, the State Board of Education approved new Chapter 81, "Standards for School Business Official Preparation Programs". Subsequently, Iowa Department of Education staff worked collaboratively with practitioners throughout the state to draft proposed "School Business Official Standards and Criteria" that are designed to more specifically define the skills and knowledge required of an authorized school business official.

Thus, in addition to the alignment of ISU's proposed Authorization Program content with the Standards in Chapter 81, this application document has been written from the perspective, "What do these individuals need for knowledge and skill development?"

1. The "Content Table" in **Appendix 4** uses the Standards in Chapter 81 and the DE's proposed Standards and Criteria to establish more specific parameters on the proposed program content and training.
2. The proposed "Timeline for Years One and Two" and "Program of Study for Years One and Two" delineate more specifically the time commitment and sequence of the required training in the SBO Authorization Program (see **Appendix 4**).
3. A gap analysis/"crosswalk" with the current training available to Iowa's school business officials was completed by Academy instructors and the Director of the Iowa School Business Management Academy (see **Appendix 4**). The crosswalk identified curricular strengths in current programming, as well as areas in need of improvement. Recommendations for "Future Planning" are also noted in **Appendix 4**.

Approximately 40 instructors serve the Academy annually. Each is a highly qualified and respected Iowa practitioner in a field related to the curriculum; many have advanced degrees or certification, i.e. MBA, law degree, CPA. Academy students provide regular feedback on both course content and instructional effectiveness that is shared individually with each instructor and also in an annual summary report to the Academy's Professional Growth Advisory Committee.

The Advisory Committee which includes representatives from the following professional organizations/groups provides ongoing guidance relative to the content and format of the Academy:

- Iowa Association of School Business Officials
- School Administrators of Iowa
- Iowa Association of School Boards
- Office of the State Auditor of Iowa
- Iowa Department of Education
- Area Education Agency Business Managers

It is the desire of Iowa State University, with the support of the ISBMA Professional Growth Advisory Committee, to serve as a program provider for the recently legislated School Business Official Authorization. The current Academy content and format have been reviewed, with revisions made based on feedback obtained from multiple stakeholder groups (see the following list, "Preparation for Completion of SBO Application", as developed and reported by the Director of the ISBMA). All program elements that are currently in place, or are noted in the application as under development, will become effective as of July 1, 2012.

The legislated standards of Governance and Resources, Assessment System and Institution Evaluation, School Business Official Candidate Knowledge and Skills, and School Business Official Mentoring Program have been incorporated into the Academy's proposal and are consistent with, and supportive of, the mission and goals of Iowa State University, and specifically, the Educational Administration program in the College of Human Sciences.

PREPARATION FOR COMPLETION OF SBO APPLICATION

1. Applied for/interviewed with ISU for clinician position –directing the Iowa School Business Management Academy (ISBMA) and School Business Official (SBO) Authorization part of job responsibilities listed in job description/posting *(offered contract effective August 16, 2011)*
2. Reviewed proposed Rules for *Code of Iowa* Chapter 81
3. Reviewed Q&A/newsletter information on SBO Authorization on Iowa Association of Business Officials (IASBO) website
4. Reviewed Institutional Report (IR) template provided by ISU – identified relevant information anticipated for SBO application
5. Participated in IASBO Leadership Team Meeting and Academy Professional Growth Committee Meeting – July 20 and 21, 2011
6. Meetings/conversations with former Director of the ISBMA and Executive Director of IASBO (Jim Scharff)
7. Meeting with Jim Scharff and representative staff from Iowa Department of Education (Jeff, Gary, Denise, Joyce) and Board of Educational Examiners (George, Geri, Fred) – August 16, 2011
8. Conversations with Jan Beatty, Clinician with ISU and member of the DE's Committee on SBO Authorization
9. Received and reviewed packet of SBO application materials as provided by the DE
10. Submitted Letter of Intent to DE on behalf of ISU; acceptance noted via email on August 22, 2011
11. Reviewed *Code of Iowa* Chapter 256
12. Reviewed the DE website, including the "School Business Officials Report" presented to the Iowa State Board of Education in December, 2010
13. Checked the Department of Management website for additional information
14. Received update on the Academy agenda for the IASBO Fall Conference from Jim Scharff
15. Spoke with David Whaley, ISU Associate Dean for Teacher Education, regarding the IR being developed during the 2011-12 academic year (as part of 7-year review by the DE)
16. Applied for membership to IASBO website
17. Requested/received regular *School Business Alerts* from DE, in addition to *School Leader Updates*
18. Reviewed status of current Academy documents and procedures, as well as some suggestions for the future with Chris Trower, Administrative Assistant for the ISBMA
19. Requested time on the agenda at the regular September 14 meeting for the ISU Educational Administration program staff to provide a status report on the SBO Authorization application and to obtain feedback on questions/ideas
20. Reviewed results of previous "Academy Curriculum and ASBO Professional Standards Questionnaire I, II, III"
21. Reviewed Evaluation Report summaries from May 2011 Academy – incorporated feedback in list of ideas for future consideration
22. Completed online BOEE course, "Ethics for Iowa Educators" – AEA Professional Development
23. Met with President of IASBO, Jan Miller-Hook, to seek feedback on components of SBO Authorization Program proposal
24. Met with IASBO Mentor Coordinator, Donna Gregory, to seek feedback on current mentoring program and ideas for the future (followed up with invitation to Marsha Tangen, Davenport CSD, to serve as the Academy's Mentor Coordinator/Trainer)
25. Met with Jim Scharff to review Licensure Renewal Application/Procedures

26. Scheduled Academy Advisory Committee Meeting (09-30-11) to organize membership and gather input/feedback on SBO Authorization Program application
27. Scheduled to participate in meeting at Department of Education on October 19 re SBO Standards and Criteria
28. Invited to meet with AEA Business Managers on October 14 to provide update on status of SBO application; invited representative AEA business official to serve on the Academy's Advisory Committee (Michelle Dowd volunteered to do so)
29. Met with Dept. Chair of Educational Leadership and Policy Studies – provided status report; very supportive of the Academy and work that has been done on the application – offered to add class(es) in accounting for school business official/administrators if there is a need
30. Invited to meet with the Department of Education's School Finance Roundtable on October 26
31. Second Academy Advisory Committee meeting scheduled for October 27, 4:30-6:00 p.m. (following the IASBO Fall Conference) – asked to present information on the SBO application during the opening session of the conference
32. Telephone conference with Nancy Blow, Assistant Executive Director of IASBO, to discuss her role on the Academy's Professional Growth Advisory Committee – very interested in continuing to be involved with this

Follow-up items in response to DE feedback on the original application submission:

33. The Director of the Iowa School Business Management Academy used the proposed standards and criteria as a framework to develop a "Content Table", including Institutional Requirements and Contact Hours for an SBO Authorization Program.
34. Each Academy instructor was requested to (a) review the proposed "Iowa School Business Official Standards and Criteria", (b) complete a curriculum crosswalk between current course content and the proposed standards and criteria, and (c) submit suggestions for changes/ improvements to the Academy's curriculum.
35. All crosswalks were reviewed and then summarized in two documents:

- SBO Standards Crosswalk with Program Curriculum
- SBO Standards and Criteria Crosswalk with Academy Curriculum

36. A gap analysis in current programming based on the curriculum crosswalks identified some suggested areas in need of improvement – for future consideration.
37. The SBO Authorization Timeline was revised to include only the requirements for the 2-year timespan for Standard SBO Authorization; references to licensure renewal information for years 3-5 were deleted from this application.
38. Contact was initiated for the following programming possibilities:

- AEA Online Learning
- SAI "Collective Bargaining University"

39. The application was re-written in preparation for re-submission to the DE on March 3, 2012.

Based on DE feedback to the March 3, 2012, submission:

40. Revisions to the timeline and content being proposed for the SBO Authorization Program, including contact hours, were developed and shared at a meeting between the Director of the

Academy and the DE's Deputy Director, Jeff Berger. These revisions are included in **Appendix 4: Iowa State University – School Business Official (SBO) Authorization Program.**

41. The noted revisions were also shared with representatives from Iowa State University.
42. A recommended Course Syllabi Template was created for future use by all Academy instructors.
43. A summer work session for all Level I and II instructors for the Academy has been tentatively scheduled for the morning of Thursday, June 21, at the IASB Office in Des Moines. The work session will be devoted to the review/development of each course syllabus. Content will be aligned with the DE's proposed "Iowa's Standards and Criteria for School Business Officials".

I. INTRODUCTION

A. Description of College/University/Organization

Iowa State University of Science and Technology (ISU) is one of the nation's premier land-grant universities and one of Iowa's three state universities. Founded over 140 years ago, it has consistently embraced the following land-grant principles:

- Access regardless of race, creed, gender, or economic background;
- Integration of practical and liberal education programs;
- Respect for applied and basic research, and
- Service to the state's citizens.

See **Appendix 1** for the following excerpts from the current Institutional Reports on file for ISU at the Iowa Department of Education (DE):

- *Chapter 1: An Overview of Iowa State University* (Practitioner Preparation Program, 2005)
- *Abstract: Iowa State University Preparation for Leadership Program* (Iowa Administrator Preparation Program Review, 2003)

ISU's College of Human Sciences is currently preparing a revised IR on its teacher and administrator preparation programs as part of the state's accreditation cycle. The report is scheduled to be submitted to the DE in the summer of 2012.

Prior to the submission of the 2005 IR for the University Teacher Education Program, ISU's College of Home Economics and College of Education were joined to form the current College of Human Sciences (CHS). The Department of Educational Leadership and Policy Studies (ELPS) is part of CHS and includes, but is not limited to, the program of Educational Administration. The Iowa School Business Management Academy is a professional certification program within Educational Administration. See **Appendix 2** to reference organizational charts relevant to Iowa State University (2005), and specifically, the SBO Authorization Program as part of the Iowa School Business Management Academy. Also included in **Appendix 2** is additional information about the graduate programs in CHS and ELPS, as well as the mission, vision and principles of the Educational Administration Program.

B. Historical Perspective

The Academy was established by ISU in 1991 and "designed to meet the changing and demanding needs of business officials in the State of Iowa...an Advisory Committee helped build the Academy's content, based largely on the best thinking at the time among school business practitioners. Since that time the curriculum has been revised twice to incorporate contemporary issues and to be aligned with the Association of School Business Officials International professional standards and benchmarks."

C. Accreditation/Institutional Memberships

The Academy has appreciated the collaboration and support of other professional organizations such as the Iowa Association of School Business Officials (IASBO), the Iowa Association of School Boards (IASB), School Administrators of Iowa (SAI), the Iowa Department of Education (DE), and the Office of the State Auditor of Iowa.

D. Degrees/Endorsements Offered

The classes, Levels I through IV and the Graduate Level, are offered through the Academy each year, with 250-300 participants annually. Approximately 30 students enroll in the Level I classes each year, with a similar number in Levels II, III, and IV each year as participants progress through the four-year sequence. Another 160 participants typically enroll annually in the Graduate Level classes which were designed as "post-completion training for certification graduates".

Note: More detailed information relative to degrees/endorsements offered at ISU is included in the current IR that is on file at the DE. A revised IR is scheduled for submission by ISU's Teacher Education Program and Administrator Preparation Program in the summer of 2012. Specific information requested in the IR includes:

Table 1: Undergraduate Degrees/Endorsements for Initial Educational License
Table 2: Graduate Degrees/Endorsements for Educational Licensure
Table 3: Graduate Degrees/Endorsements Other than Educational Licensure
Table 4: Undergraduate Degrees Awarded
Table 5: Numbers of Undergraduate Program Completers
Table 6: Endorsement Recommendations for Past Five Years

E. Numbers of Program Completers and Degrees Awarded

Since its inception, over 600 school administrators and school business officials have completed the Academy and received either a Certificate of Completion or a Certificate of Proficiency.

Beginning in May, 2006, Level I students have had the opportunity to voluntarily participate in an online assessment program to determine proficiency. Each Academy instructor provides 12 assessment questions relevant to his/her assigned curriculum. ISU's assessment program, *WebCT*, randomly selects three of the items for each student to complete.* A passing rate of 75% accuracy is required at each of the four levels of the curriculum for a student to earn a "Certificate of Proficiency".

*During the 2011-12 school year, ISU is transitioning from *WebCT* to *Blackboard* for its online assessment program.

Note: More detailed information relative to program completers and degrees awarded at ISU is included in the current IR that is on file at the DE. A revised IR is scheduled for submission by ISU's Teacher Education Program and Administrator Preparation Program in the summer of 2012. Specific information requested in the IR includes:

- Table 7: Total Undergraduate Students and Teacher Education Program (TEP) Students for Past Five Years
- Table 8: Masters Degrees Awarded in Past Five Years
- Table 9: Specialist Degrees Awarded in Past Five Years
- Table 10: Ed.D. or Ph.D. Degrees Awarded in Past Five Years

IOWA STATE UNIVERSITY

SCHOOL BUSINESS OFFICIAL AUTHORIZATION PROGRAM

Year One – Program of Study

I. Iowa Association of School Business Officials (IASBO)
   A. Boot Camp (7.25 hrs.)
      (See **Appendix 12** for the content agenda.)
   B. Orientation (7.25 hrs.)
      (See **Appendix 12** for the content agenda.)
   C. Monthly Webinars (14 hrs.)
      1. Calendar of Critical Dates *(1 hr. per mo.)*
         (See **Appendix 12** for the content included on the Calendar of Critical Dates.)
      2. Collective Bargaining/Negotiations *(2 hrs. – Nov.)*

II. Iowa School Business Management Academy
   A. Introductory Session (3 hrs.)*
      1. SBO Legislation – *Code of Iowa* Chapter 81 (IAC 281)
      2. SBO Standards and Criteria
      3. SBO Authorization Program – Goals, Expectations, Year One & Two Programs of Study, Timelines, Course Syllabi
      4. Recommended Resources, i.e. various websites
   B. Fall Session
      1. General Session - Current Issues (3 hrs.)
         Topics/content to be determined based on current needs as identified by Academy Advisory Committee, *i.e. DE issues/updates, legislative updates, GASB changes*
      2. Session for New SBOs (4 hrs.)*
         Topics/content to be developed based on gap analysis – crosswalk between standards/ criteria and current curriculum
         a. Other possible course content: Attendance at SBRC Meeting, Observation of Legislative Session/Legislative Process
   C. Spring Session
      1. General Session – Current Issues (3 hrs.)
         Topics/content to be determined based on current needs as identified by Academy Advisory Committee, *i.e. DE issues/updates, legislative updates, GASB changes*
      2. Session for New SBOs (4 hrs.)*
         Topics/content to be developed based on gap analysis – crosswalk between standards/ criteria and current curriculum
         a. Technology applications/resources, i.e. EdInsight, DE website, DOM website, IASB website (FPP Lite)
   D. May Academy (22 hrs.)
      1. Foundations of Education *(2 hrs.)*
         a. Education in Iowa: history behind and challenges ahead
         b. Comprehensive school improvement

   c. Management theory and leadership styles
2. School Finance Basics I *(2 hrs.)*
   a. Equality vs. equity
   b. Foundation aid formula
   c. History of school funding in Iowa
   d. Funds related to revenue components
   e. Property wealth and implications on tax rates
3. School Finance Basics II *(2 hrs.)*
   a. Aid and levy worksheet
   b. Enrollment effects on budget
   c. Certified budget
   d. Revenue budget cycle
4. School Finance Basics III *(2 hrs.)*
   a. Facility-related tax levies
   b. School Budget Review Committee
      1. Membership
      2. Responsibilities and authority
      3. Additional allowable growth
   c. PPEL, PERL
   d. Bonding and bonded indebtedness
   e. Local option sales and service tax (SAVE funds)
5. Basic School Accounting/Reporting I *(2 hrs.)*
   a. GAAP concepts and hierarchy
   b. Governmental fund accounting and GAAP funding structure
   c. Measurement focus – revenues and expenditures
   d. Basis of accounting
   e. Accounting classifications and terminology
6. Basic School Accounting/Reporting II *(2 hrs.)*
   a. Uniform financial accounting
   b. Chart of Accounts (CoA)
   c. Introduction to the Certified Annual Report (CAR)
7. Legal: Liability and Risk Management *(2 hrs.)*
   a. Contracts
   b. Torts
   c. Civil rights or "constitutional torts"
8. Legal: Basic Governance *(2 hrs.)*
   a. School corporations, corporate structure, school corporation personnel
   b. General and specific powers
   c. Review of policy
   d. Real estate, contracts, legal counsel, official misconduct, limited liability indemnification
9. Human Resources (non-legal) *(2 hrs.)*
   a. Multiple functions, i.e. systemic approach, legislative impact, professional development/allocation of resources

b. Alignment of staffing decisions with district goals and resources
c. Human relations skills

10. Session for New SBOs *(4 hrs.)**
    a. Q & A review of Academy content
    b. Online assessment of Year One Academy classes
    c. Technology applications/resources

E. Online Class (15 hrs.)*
Topics/content to be developed based on gap analysis – crosswalk between standards/ criteria and current curriculum

III. Mentoring Program (required – no credit provided)

*Course content/syllabi to be developed during the summer of 2012

IOWA STATE UNIVERSITY

SCHOOL BUSINESS OFFICIAL AUTHORIZATION PROGRAM

Year Two – Program of Study

I. Iowa School Business Management Academy

A. Fall Session

1. General Session - Current Issues (3 hrs.)
   Topics/content to be determined based on current needs as identified by Academy Advisory Committee, *i.e. DE issues/updates, legislative updates, GASB changes*
2. Session for New SBOs (4 hrs.)*
   Topics/content to be developed based on gap analysis – crosswalk between standards/ criteria and current curriculum

B. Spring Session

1. General Session – Current Issues (3 hrs.)
   Topics/content to be determined based on current needs as identified by Academy Advisory Committee, *i.e. DE issues/updates, legislative updates, GASB changes*
2. Session for New SBOs (4 hrs.)*
   Topics/content to be developed based on gap analysis – crosswalk between standards/ criteria and current curriculum
   a. Technology applications/resources, i.e. EdInsight, DE website, DOM website

C. May Academy (22 hrs.)

1. Communicating Information to the Public *(2 hrs.)*
   a. Preparing reports and presentations
   b. Presenting to the public
   c. Resources for reports
   d. Developing a public relations program
2. Legal System as Applied to School Districts *(2 hrs.)*
   a. Relationships among LEAs, AEAs, and the SEA
   b. Sources of authority, power, and limitations
   c. Tuition issues, school closings, activities sharing
3. Legal: Employment Law Overview *(2 hrs.)*
   a. Collective bargaining
   b. Individual employee contracting
   c. Terminating the employee relationship
4. Facility Planning *(2 hrs.)*
   a. Enrollment trends (Excel spreadsheet)
   b. Facility space standards
   c. Scope of services – architect, contractor, construction manager
   d. Facility condition and usage assessment
5. Accounting: Internal Controls *(2 hrs.)*
   a. Concepts of internal control
   b. Components of internal control

c. Effectiveness and efficiency of operations
d. Sarbanes-Oxley legislation and implications for school districts

6. Finance: Budgeting Revenues *(2 hrs.)*
   d. Estimating revenues for certified budget, line-item budget, and special budgets within the general fund
   e. Student enrollment projections and revenue
   f. Budget guarantee
   g. Alternative and innovative revenue sources
7. Finance: Cash Management *(2 hrs.)*
   a. Procedures and legal requirements for cash collections and disbursements
   b. Methods of cash forecasting
   c. Statutory requirements for investments
   d. RFP specifications for banking services
8. Finance: Budgeting Expenditures *(2 hrs.)*
   a. Approaches to budgeting
   b. General budgeting framework
   c. Resources in budgeting
9. Finance: Program Budgeting Expenditures *(2 hrs.)*
   a. Program/curriculum-driven budget
      1. Program review in budget process
      2. Program/service budget priorities - techniques
      3. Public involvement in budget process - approaches
10. Session for New SBOs *(4 hrs.)**
    a. Q & A review of Academy content
    b. Online assessment of Year Two Academy classes
    c. Technology applications/resources

D. Online Class (15 hrs.)*
   Topics/content to be developed based on gap analysis – crosswalk between standards/ criteria and current curriculum

II. Ethics Training – BOEE online course provided through AEA must be completed by end of Year Two (1.5 hrs.)

*Course content/syllabi to be developed during the summer of 2012

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