OHIO

Standards For School Treasurers and School Business Managers

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Amended Substitute House Bill 1 of the 128th Ohio General Assembly (ORC 3319.612) directed the Ohio Educator Standard Board, to create a Subcommittee for School Treasurers and School Business Managers to assist the Educator Standards Board in developing Ohio Standards for School Treasurers and School Business Managers.

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Section One: Ohio Standards for School Treasurers

The development of the *Ohio Standards for School Treasurers* was a collaborative effort that included the Ohio Educator Standards Board (ESB), the ESB Standards Committee, the ESB Subcommittee for School Treasurers and Business Managers and the Ohio Association of School Business Officials (OASBO). This cross section of Ohio school professionals worked together with the goal of defining the role and responsibilities of the school treasurer, while asserting the level of quality to be accepted as the norm in the performance of the school treasurer's duties. This is being done with the understanding of the importance of the fiscal office in the realm of education.

These *Ohio Standards for School Treasurers* will serve as:

- An overview of the expectations of leadership, management, communication, collaboration and professionalism for Ohio's school treasurers;
- An instrument for the effective professional development of school treasurers; and
- Criteria for measurement of standard compliance.

The fiscal accountability demands of the 21st century are imposing. The financial stability of a school district is crucial in the education of Ohio's students. An effective treasurer is an essential team member in striving for excellence in education.

Please note that the treasurer operates in different capacities from district to district and although these standards are the mainstay of the roles and responsibilities of the treasurer, he/she has a subset of unique roles in each school district. It would be unrealistic to assume that throughout Ohio each treasurer serves with identical functionality. The Ohio Revised Code (ORC) is prescriptive in the legal duties of the Chief Fiscal Officer of a school district, but operationally, treasurers serve various roles. Treasurers' roles and responsibilities are often based on the size of the district and the number of corresponding administrators who may assume some of the duties outlined in this document.

Roles and Responsibilities of the School Treasurer

The role of an effective treasurer encompasses a multitude of responsibilities, each essential to the fiscal health of the district. Treasurers are:

- Fiscal leaders and advisors who provide sound financial guidance that assists the district leadership team in the decision-making process;
- Financial managers who clearly understand the economic resources and collaborate with district leadership in their management;
- Managers of capital and financial assets who, through their fiscal leadership, are charged with the guardianship of these assets;

- Communicators and collaborators who disseminate and articulate the financial status of the district; and
- Professionals who adhere to established ethical standards.

School treasurers are entrusted with protecting the fiscal health of the district. To perform these roles and responsibilities, they must execute their duties with the utmost conscientiousness, collaboration and ethical behavior; additionally, they must possess an extensive set of skills and knowledge. Treasurers exhibit the dispositions of effective leadership through collaboration. Treasurers lead by demonstrating and nurturing high levels of trust based on their competence, integrity, ethics and high expectations.

Introduction to the Standards

Ohio Standards for School Treasurers delineate the knowledge and skills of effective school treasurers. These standards are not minimal expectations, but a framework upon which treasurers are to construct additional knowledge and practical skills for their district. Treasurers who work within the framework of these standards should expect to see higher performance for themselves and their districts.

These standards convey the expectations, practices and roles that the State Board of Education believes school treasurers play in contributing to an effective and collaborative district and state education culture. Particularly within the district system of education, administration and leaders serve as stewards of the funds, capital and financial assets entrusted to them to achieve the district's strategic plan, including high achievement for all students.

Who is the Audience for this Document?

The purpose for articulating clear, statewide standards is to assist school treasurers in guiding their own professional learning. Along with this document, other companion guides and technical manuals have been developed and released to assist Local Professional Development Committees (LPDCs), districts and professional organizations with creating and implementing professional development plans and programs for treasurers. Additionally, this document is intended to assist individual treasurers in self-assessing their performance, collaboratively discussing self-assessment results with peers and using these data points to develop Individual Professional Development Plans (IPDP).

Introduction

Organization and Structure of the Standards:

Each standard is organized as follows:

- **Standard:** The Standard expresses a definable goal or area of responsibility of school treasurers.
- **Narrative Summary:** The Narrative Summary more fully describes the content of and rationale for each Standard.
- **Elements:** The Elements are the statements of the skills or characteristics that define effectiveness in the Standard.
- **Indicators:** The Indicators show the knowledge and skills of each Element in practice. The Indicators are observable or measurable statements that serve as tools in discussions of effective school treasurers.

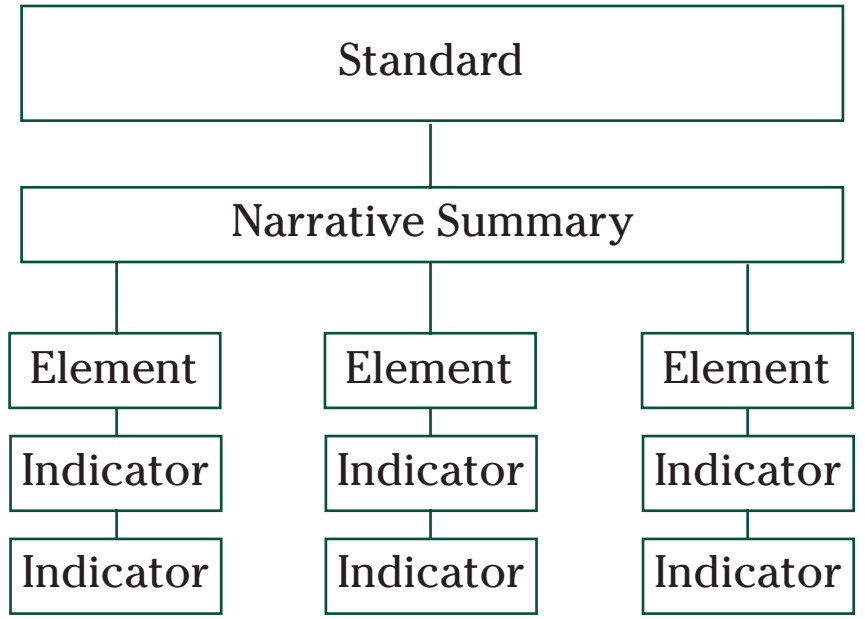
This organization by Standard, Narrative Summary, Element and Indicator is shown in the graphic below:

Standards:
Overarching goals and themes that provide a framework for effective practices

Narrative Summaries:
Statements that describe key understandings, assumptions and beliefs related to the Standards

Elements:
Specific statements that define the various skills and characteristics that demonstrate effectiveness in each Standard

Indicators:
Observable or measurable statements that provide evidence of the Standards and Elements in action



The Standards in the Context of Ohio's Standards-Based Reforms:

The *Ohio Standards for School Treasurers* was developed as a natural extension of the standards-based reforms that have taken place in Ohio over the past decade. The state has detailed academic content standards for students in grades K to 12, as well as the *Ohio Standards for the Teaching Profession*, the *Ohio Standards for Principals*, the *Ohio Standards for Superintendents* and the *Ohio Standards for Professional Development*. Together, these standards show what is known about the practices of effective district leaders, school leaders, teachers and professional development systems. Copies of these standards are available on the Ohio Educator Standards Board website: http://esb.ode.state.oh.us/

Common themes cross all of these sets of standards. These shared objectives include an emphasis on:

- Promotion of student learning and achievement;
- Shared leadership;
- Data-based decision-making;
- Communication and collaboration; and
- On-going professional development.

Section Two: Ohio Standards for School Treasurers

Standard 1: Leadership

School treasurers participate in a leadership role within the district.

Standard 2: Financial Management

School treasurers demonstrate a clear understanding of financial resources and manage those resources in collaboration with the board of education and district leadership.

Standard 3: Facilities, Property and Capital Asset Management

School treasurers provide fiscal leadership in the management of capital assets and support services.

Standard 4: Communication and Collaboration

School treasurers communicate and collaborate effectively with the board of education, district leadership and stakeholders.

Standard 5: Professionalism

School treasurers are committed to a high level of professionalism in their conduct and adhere to established ethical standards.

Standard 1: Leadership

School treasurers participate in a leadership role within the district.

Narrative Summary:

Effective treasurers, in collaboration with the district superintendent and the board of education, develop, implement and monitor policies and procedures based on sound fiscal practices and the analysis of financial resources that support the district's strategic plan for achieving its goals. Treasurers are integral members of the district leadership team and value the importance of an effective working relationship with the superintendent and the board of education.

Treasurers work with stakeholders to ascertain a reasonable long-term view of the fiscal stability of the school district and use financial data to make informed decisions; when called upon, treasurers must use these same skills to propose options to respond to a changing fiscal reality in the short term.

Treasurers provide oversight of personnel under their direct supervision and monitor the fiscal resources and financial data of the district. Treasurers regularly inform the district leadership team and board of education of the district's financial position and its sustainability and potential impact on instructional programs and personnel.

Elements:

1.1 Participate as an integral member of the district leadership team.

1.2 Work with the district superintendent and board of education, with input from other stakeholders, to review, develop, align and implement policies and procedures.

1.3 Participate with the district superintendent and the board of education in the development and implementation of the district strategic plan.

1.4 Establish and manage sound fiscal practices to support the educational process.

1.5 Lead and manage personnel under direct supervision of the treasurer.

1.6 Support the effective use of data.

Ohio Standards for School Treasurers

Standard 1: Leadership

Standard 1 Elements	Indicators
1.1 Participate as an integral member of the district leadership team.	Effective treasurers: a. Participate as an active member in district leadership team meetings; b. Participate as an active member in district committees; and c. Identify financial issues, recognize sources of conflict and provide input on possible solutions.
1.2 Work with district superintendent and board of education with input from other stakeholders to review, develop, align and implement policies and procedures.	Effective treasurers: a. Propose, align, implement and monitor district financial policies and procedures consistent with district goals, state and federal mandates, legal requirements and negotiated agreements; b. Propose, implement and monitor district policies and procedures for the financial management of school district personnel; c. Serve on district policy review committee; and d. Serve as secretary to the board of education.
1.3 Participate with the district superintendent and the board of education in the development and implementation of the district strategic plan.	Effective treasurers: a. Work with the district superintendent, board of education and serve on committee(s) that move the district toward the achievement of its mission and goals by developing, implementing, monitoring, evaluating, reporting and revising the strategic plan; b. Participate in administrative and employee teams in the identification of measurable short- and long-term goals in all aspects of the school district's activities; c. Identify and update the financial resources, including the district budget, required to support the district strategic plan; and d. Analyze and monitor financial data to facilitate the strategic planning process and then assess the impact on the district's strategic plan.

Standard 1 Elements	Indicators
1.4 Establish sound fiscal practices to support the educational process.	Effective treasurers: a. Provide the financial components to support the instructional programs within the school district; and b. Utilize financial data to assist the administration in the development of instructional program changes.
1.5 Lead and manage personnel under direct supervision of the treasurer.	Effective treasurers: a. Develop and implement processes to ensure the recruitment, selection, orientation, assignment, professional development, evaluation and termination of personnel under their direct supervision adhering to all local, state and national rules and regulations; b. Apply basic concepts of organizational development by identifying techniques for motivating others, delegating authority, assigning tasks, making decisions, processing information, planning, allocating personnel resources and monitoring performance of personnel under their direct supervision to accomplish district goals and to ensure accountability; and c. Maintain a positive work environment and professional relationships with all personnel under their direct supervision – including the identification and implementation of procedures for conflict resolution and team building to enhance morale and productivity.
1.6 Support the effective use of data.	Effective treasurers: a. Establish processes for the use of financial data as a decision-making tool; b. Utilize financial tools based on the data for the evaluation and reporting of the cost-effectiveness of district programs and to support short- and long-term planning; c. Monitor and analyze data of other comparable school districts in the evaluation and analysis of district financial reports to identify areas of improvement and assess the impact of district programs and initiatives; and d. Coordinate the development and management of an appropriate personnel database to provide seamless integration with payroll and other school district functions.

Ohio Standards for School Treasurers

Standard 2: Financial Management

School treasurers demonstrate a clear understanding of financial resources and manage those resources in collaboration with the board of education and district leadership.

Narrative Summary:

Effective treasurers must know and be able to demonstrate the principles associated with school finance, budgeting, financial planning, accounting, auditing, financial reporting, cash management, investments, debt management, grant management and the technology to maintain the efficient financial operations of the school district. Treasurers are responsible for maintaining the public trust in the financial integrity of the school district by following and complying with acceptable financial accounting, auditing and reporting procedures. Treasurers also must comply with state and federal laws governing school finances.

Another essential role of the treasurer is to assist the district leadership with future planning by forecasting income and expenditures to meet the district's strategic plan. Therefore, the treasurer must remain current of district contracts, bargaining agreements and program changes. Treasurers are regularly and systematically collecting and analyzing the financial data of the district as conditions change by employing current technology and software.

Treasurers serve on the district records commission and must comply with applicable Ohio public records laws.

Elements:

2.1 Collect, analyze and interpret financial data for budgeting, forecasting and decision-making.

2.2 Effectively manage district financial accounts including cash, budgetary, debt service, revenue and grant management.

2.3 Demonstrate knowledge, performance and accuracy of standard accounting practices, auditing procedures and accurate financial reporting.

2.4 Demonstrate knowledge of and compliance with state and federal laws.

Standard 2 Elements	Indicators
2.1 Collect, analyze and interpret financial data for budgeting, forecasting and decision-making.	Effective treasurers: a. Use current technology to manage, analyze, communicate and secure financial data; b. Identify, evaluate and forecast by applying various economic and financial market theories to local, state and federal economic and cost factors that impact the district, including the cost of current salary, employee benefit packages and proposals; c. Collaborate with district leadership to provide oversight, sound fiscal practices and theories to meet the district's goals and strategic plan; and d. Formulate decisions based on financial data to ensure fiscal responsibility.
2.2 Effectively manage district financial accounts including: cash, budgetary, debt service, revenue and grant management.	Effective treasurers: a. Demonstrate knowledge of local, state and federal funding; b. Understand and manage cash flow; c. Understand and implement appropriate strategies for debt management; d. Understand and implement appropriate investment strategies; e. Understand the sources and management of grants and alternative revenue; f. Manage and continually evaluate the efficiency of the school district's payroll operations; and g. Manage and continually evaluate the efficiency of the school district's budgetary operations.
2.3 Demonstrate knowledge, performance and accuracy of standard accounting practices, auditing procedures and accurate financial reporting.	Effective treasurers: a. Report revenues, expenditures and fund balances to local, state and federal agencies in an accurate and timely way; b. Prepare a cash flow analysis, including a fund balance report, for the board of education; c. Direct purchasing procedures; and d. Ensure effective procedures and internal controls for handling cash.
2.4 Demonstrate knowledge of and compliance with state and federal laws.	Effective treasurers: a. Demonstrate knowledge of the Ohio Revised Code (ORC), the Ohio Administrative Code (OAC), relevant court decisions, board policy, federal statutes and Internal Revenue Service (IRS) codes; b. Establish and monitor compliance with finance-related legal, contractual provisions and audit; c. Ensure that appropriate data security and privacy of records are maintained, that the historical records of the school district are protected and that applicable Ohio public records laws are followed; d. Understand, analyze and explain current and various employment contracts and/or collective bargaining agreements including various compensation arrangements including salaries, wages and fringe benefits; and e. Understand political trends and legislative processes.

Ohio Standards for School Treasurers

Standard 3: Facilities, Property and Capital Asset Management

School treasurers provide fiscal leadership in the management of capital assets and support services.

Narrative Summary:

Effective treasurers oversee the capital assets and services of the school district including the property, buildings, materials and equipment that require a systematic purchasing and maintenance system. Facilities, property and maintenance systems and services have a direct impact on the learning process and student achievement; therefore, treasurers develop and implement an effective and efficient facilities and property plan that includes the procedures to acquire and maintain products and services needed for the district. Treasurers monitor district operations by systematically and regularly reviewing costs and reports that include, but are not limited to, labor, purchasing and inventory, government subsidies, maintenance, utilities, technology, replacement and security of assets. Treasurers also are responsible for the disposal of district property.

Treasurers participate with the leadership team on the oversight of district construction projects. Specifically, treasurers oversee compliance with the financial policies and procedures related to district construction projects. Treasurers supervise debt, bonds and other financial instruments related to construction and operations of the district facilities and services.

Treasurers regularly review insurance coverage and risk associated with district operations and services.

Elements:

3.1 Acquire and maintain building and capital assets.

3.2 Secure financing for capital projects.

3.3 Develop and monitor risk management practices to protect capital assets.

3.4 Provide financial oversight and analysis of fiscal implications to the district support services.

Standard 3 Elements	Indicators
3.1 Acquire and maintain building and capital assets.	Effective treasurers: a. Develop, implement and maintain the procedures for capital asset policies; b. Account for valuation, depreciation and classification of capital assets; c. Plan for the acquisition and construction of capital assets; d. Determine the useful life and coordinate the disposition of capital assets; e. Ensure the financial integrity of the capital assets through either a repair and/or maintenance program; and f. Maintain financial solvency during construction projects.
3.2 Secure financing for capital projects.	Effective treasurers: a. Analyze the financial options for debt alternatives that include the refinancing of debt, sale of notes, sale of bonds, lease options and lease-to-purchase options; b. Analyze debt structure; c. Match useful life to length of debt; and d. Select advisors to assist in the financing and debt processes
3.3 Develop and monitor risk management practices to protect capital assets.	Effective treasurers: a. Secure adequate insurance coverage for all assets; b. Develop and implement policies and procedures for insurance coverage and legal requirements, including the minimum vs. maximum risk of these requirements; c. Develop internal procedures for reporting and monitoring inventory; d. Understand and demonstrate the ability to obtain the financial security for fleet, property, liability and bonding of employees; and e. Analyze the financial implication of security practices.
3.4 Provide financial oversight and analysis of fiscal implications to the district support services.	Effective treasurers: a. Analyze, understand and articulate the fiscal implications of monitoring the district's: ✓ food services; ✓ transportation services; ✓ maintenance, grounds and custodial services; and ✓ technology services.

Ohio Standards for School Treasurers

Standard 4: Communication and Collaboration

School treasurers communicate and collaborate effectively with the board of education, district leadership and stakeholders.

Narrative Summary:

Effective treasurers value communication with all stakeholders. Particularly, treasurers have procedures in place to facilitate regular and direct communication and collaboration with the school superintendent and board of education. The treasurer establishes and values communication with school personnel and other engaged external stakeholders to communicate the district's strategic plan and collaborate to achieve the district's financial objectives and goals.

Treasurers are able to communicate financial information in multiple formats using a variety of communication technologies.

Elements:

4.1 Demonstrate competence in the communication of financial reports to all stakeholders.

4.2 Communicate effectively and openly while demonstrating a willingness to collaborate with internal stakeholders.

4.3 Communicate effectively and openly while demonstrating a willingness to collaborate with external stakeholders.

Standard 4 Elements	Indicators
4.1 Demonstrate competence in the communication of financial reports to all stakeholders.	Effective treasurers: a. Demonstrate effective speaking, writing, reading, and listening skills and abilities; b. Tailor communications to the specific setting, purpose and audience; c. Employ a range of communication tools, using written, oral and multi-media formats, including technology, to maximize communication; and d. Communicate the relationship between programs, staffing, budgets, revenues and appropriations of the school district to the stakeholders.
4.2 Communicate effectively and openly while demonstrating a willingness to collaborate with internal stakeholders.	Effective treasurers: a. Identify and clearly articulate the roles and responsibilities of the school treasurer in communicating financial information in a multi-year budget format to the superintendent, board of education and district staff; b. Analyze, prepare and present financial statements and supporting documents to the superintendent and the board of education throughout the fiscal year; c. Collaborate with the superintendent and board of education on communicating the financial position of the district in meeting its goals and strategic plan; and d. Communicate the district's financial goals and objectives with the district staff.
4.3 Communicate effectively and openly while demonstrating a willingness to collaborate with external stakeholders.	Effective treasurers: a. Communicate financial data and information to engage external stakeholders, such as various school and community groups in the process and responsibility of achieving the district's financial goals and strategic plan; b. Develop procedures for the management of school financial information that relates to school-community relations; and c. Assist in the integration and gathering of financial information for public relations purposes.

Ohio Standards for School Treasurers

Standard 5: Professionalism

School treasurers are committed to a high level of professionalism in their conduct and adhere to established ethical standards.

Narrative Summary:

Effective treasurers are professionals who recognize they are in a unique position to influence the strategic plan of a school district and the students that it serves. Treasurers practice the highest standards of integrity, honesty and fairness.

Treasurers remain vigilant and current with local, state and federal compliance laws, rules and regulations.

Treasurers continue to expand their knowledge and skills and are committed to lifelong learning, continuous professional development and advocacy for the improvement of fiscal laws and regulations through their participation in local, state and national professional organizations.

Elements:

5.1 Understand, uphold and comply with professional ethics, including the Licensure Code of Professional Conduct for Ohio Educators (LCPCOE) and the Ohio Ethics Laws.

5.2 Model and expect fairness, honesty and consistency in the performance of duties.

5.3 Maintain compliance with applicable local, state and federal laws, rules and regulations and district policies and procedures.

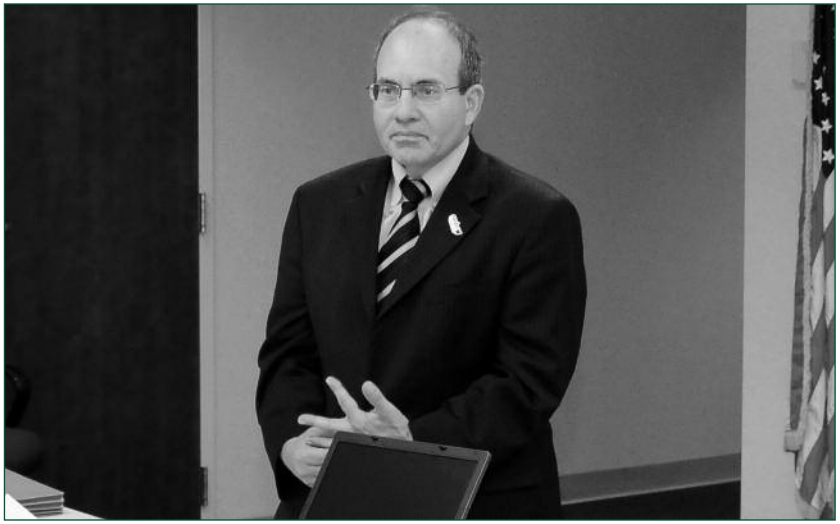
5.4 Maintain a strong commitment to professional development.

5.5 Collaborate with peers for the advancement of the profession.

Standard 5 Elements	Indicators
5.1 Understand, uphold and comply with professional ethics including the Licensure Code of Professional Conduct for Ohio Educators (LCPCOE) and the Ohio Ethics Laws.	Effective treasurers: a. Comply with professional and ethical conduct with integrity, honesty, fairness and dignity by conducting all district business without conflict of interest, impropriety, or any attempt to obtain personal gain; b. Comply with a strict code of purchasing and procurement ethics; c. Apply the highest values and ethical standards as they relate to the entire profession of school business administration; d. Uphold, encourage and monitor professional and ethical conduct of staff; and e. Report suspected violations of professional and ethical conduct and standards through the appropriate chain of command.
5.2 Model and expect fairness, honesty and consistency in the performance of duties.	Effective treasurers: a. Demonstrate sensitivity to diversity in professional interactions; b. Apply procedures to ensure district policies are implemented in an unbiased, fair and consistent manner; and c. Protect all stakeholders' interests with respect to responsibility and financial integrity.
5.3 Maintain compliance with applicable local, state and federal laws, rules and regulations and district policies and procedures.	Effective treasurers: a. Apply district policies, procedures and legal requirements for budget adoption; b. Properly and effectively apply district policies and procedures that govern financial operations; c. Properly and accurately apply the rules, regulations and statutes of all relevant authorities; d. Strive to achieve an unqualified opinion of district financial audits with minimal auditor comments; and e. Prepare a corrective action plan with district's audit committee from the information conveyed in the annual audit report and guide the implementation of the plan.

Ohio Standards for School Treasurers

Standard 5 Elements	Indicators
5.4 Maintain a strong commitment to professional development.	Effective treasurers: a. Promote high-quality professional development for personnel under their direct supervision; b. Establish and implement an internal self-assessment and reflection of personal professional growth; c. Participate and engage in high-quality professional development aligned with district and professional standards/goals that reflect a commitment to life-long learning and best practices; and d. Remain current with technology applications and software programs.
5.5 Collaborate with peers for the advancement of the profession.	Effective treasurers: a. Participate in local, state and/or national professional meetings and organizations; b. Contribute to the professional mentoring and growth of new school treasurers; and c. Advocate for improvements in fiscal policies, laws and regulations that impact education.



Section Three: Ohio Standards for School Business Managers

The development of the *Ohio Standards for School Business Managers* was a collaborative effort that included the Ohio Educator Standards Board (ESB), the ESB Standards Committee, the ESB Subcommittee for School Treasurers and Business Managers and the Ohio Association of School Business Officials (OASBO). This cross section of Ohio school professionals worked together with the goal of defining the role and responsibilities of the school business managers, while asserting the level of quality to be accepted as the norm in the performance of the school business managers' duties. This is being done with the understanding of the importance of the business operations in the realm of education.

These *Ohio Standards for School Business Managers* will serve as:

- An overview of the requirements of leadership, management, communication, collaboration and professionalism for Ohio's school business managers;
- An instrument for the effective professional development of school business managers; and
- Criteria for measurement of standard compliance.

The effective functioning of a school district's facilities, business operations and risk management are essential components in the education of Ohio's students. An effective business manager is an essential team member in striving for excellence in education.

Please note that the business manager operates in different capacities from district to district and although these standards are the mainstay of the duties and responsibilities of the business manager, he/she has a subset of unique duties in each school district. It would be unrealistic to assume that throughout the state of Ohio each business manager serves with identical functionality. The Ohio Revised Code (ORC) is prescriptive in the legal duties of the business manager of a school district, but operationally, they serve various roles. These roles and responsibilities are often based on the size of the district and the number of corresponding administrators who may assume some of the roles outlined in this document.

Roles and Responsibilities of the School Business Manager

The role of an effective business manager encompasses a multitude of responsibilities, each essential to the ongoing operation, maintenance and risk management of the infrastructure and services of the district. Business managers are:

- Business leaders and advisors who provide sound business guidance that assists the district leadership team in the decision-making process;
- Business focused and clearly understand the construction and maintenance of facilities, business operations and risk management of the district's assets, personnel and services;
- Safety and security focused, assuring the leadership of a safe and secure school environment;

- Communicators and collaborators who disseminate and articulate the business status of the district; and
- Professionals who commit themselves to adhering to established ethical standards.

School business managers are entrusted with the business operations and services of the district. To perform this obligation, they must execute their duties with the utmost conscientiousness, collaboration and ethical behavior; additionally, they must possess an extensive set of skills and knowledge. Business managers lead by demonstrating and nurturing high levels of trust based on their competence, integrity, ethics and high expectations.

Introduction to the Standards

The *Ohio Standards for School Business Managers* delineate the knowledge and skills of effective school business managers. These standards are not minimal expectations, but a framework upon which business managers are to construct additional knowledge and practical skills for their district. Business managers who work within the framework of these standards should expect to see higher performance for themselves and their districts.

These standards convey the expectations, practices and roles that the State Board of Education believes school business managers play in contributing to an effective and collaborative district and state education culture. Particularly within the district system of education, administration and leaders serve as stewards of the funds and capital assets entrusted to them to achieve the district's strategic plan, including high achievement for all students.

Who is the Audience for this Document?

The purpose for articulating clear, statewide standards is to assist school business managers in guiding their own professional learning. Along with this document, other companion guides and technical manuals have been developed and released to assist Local Professional Development Committees (LPDCs), districts and professional organizations with creating and implementing professional development plans and programs for business managers. Additionally, this document is intended to assist individual business managers in self-assessing their performance, collaboratively discussing self-assessment results with peers and using these data to develop Individual Professional Development Plans (IPDP).

Introduction

Organization and Structure of the Standards:

Each standard is organized as follows:

- **Standard:** The Standard expresses a definable goal or area of responsibility of school business managers.
- **Narrative Summary:** The Narrative Summary more fully describes the content of and rationale for each Standard.
- **Elements:** The Elements are the statements of the skills or characteristics that define effectiveness in the Standard.
- **Indicators:** The Indicators show the knowledge and skills of each Element in practice. The Indicators are observable or measurable statements that serve as tools in discussions of effective school business managers.

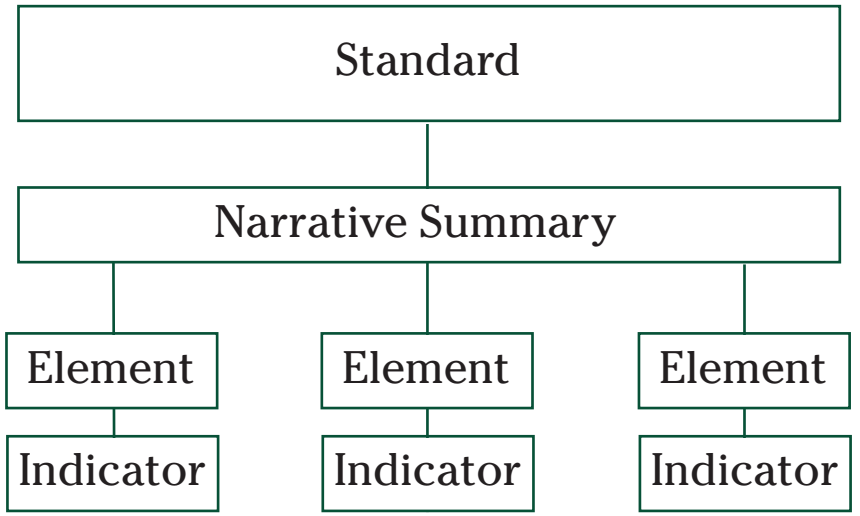
This organization by Standard, Narrative Summary, Element and Indicator is shown in the graphic below:

Standards:
Overarching goals and themes that provide a framework for effective practices

Narrative Summaries:
Statements that describe key understandings, assumptions and beliefs related to the Standards

Elements:
Specific statements that define the various skills and characteristics that demonstrate effectiveness in each Standard

Indicators:
Observable or measurable statements that provide evidence of the Standards and Elements in action



The Standards in the Context of Ohio's Standards-Based Reforms:

The *Ohio Standards for School Business Managers* was developed as a natural extension of the standards-based reforms that have taken place in Ohio over the past decade. The state has detailed academic content standards for students in grades K to 12, as well as the *Ohio Standards for the Teaching Profession*, the *Ohio Standards for Principals*, the *Ohio Standards for Superintendents* and the *Ohio Standards for Professional Development*. Together, these standards show what is known about the practices of effective district leaders, school leaders, teachers and professional development systems. Copies of these standards are available on the Ohio Educator Standards Board website: http://esb.ode.state.oh.us/

Common themes cross all of these sets of standards. These shared objectives include an emphasis on:

- Promotion of student learning and achievement;
- Shared leadership;
- Data-based decision-making;
- Communication and collaboration; and
- On-going professional development.

Section Four: Ohio Standards for School Business Managers

Standard 1: Leadership

School business managers participate in a leadership role within the district.

Standard 2: Facilities Management

School business managers demonstrate a clear understanding of facilities management.

Standard 3: Business Operations

School business managers provide direction to support services and guide the business operations of the district.

Standard 4: Risk Management and Safety/Security

School business managers develop strategies and implement procedures to limit district liability and maintain a secure school environment.

Standard 5: Communication and Collaboration

School business managers communicate and collaborate effectively with all stakeholders.

Standard 6: Professionalism

School business managers are committed to a high level of professionalism in their conduct and adhere to established ethical standards.

Standard 1: Leadership

School business managers participate in a leadership role within the district.

Narrative Summary:

Effective business managers, in collaboration with the district superintendent, treasurer and the board of education, implement and monitor policies and procedures that support the district's strategic plan. Business managers are integral members of the district leadership team and value the importance of a collaborative working relationship with the superintendent, treasurer and the board of education.

Business managers regularly provide oversight of personnel under their direct supervision and monitor the operational services of the district. Business managers regularly update and inform the district leadership team of the district's facilities and operational management issues and potential impact on instructional programs and personnel.

Elements:

1.1 Participate as an integral member of the district leadership team.

1.2 Participate with the leadership team in the development and implementation of the district strategic plan.

1.3 Lead and manage personnel under direct supervision of the business manager.

Ohio Standards for School Business Managers

Standard 1 Elements	Indicators
1.1 Participate as an integral member of the district leadership team.	Effective business managers: a. Participate as an active member in district leadership team meetings; b. Participate as an active member in district committees; c. Identify problems, recognize sources of conflict and provide input on possible solutions; and d. Work with district superintendent, treasurer and board of education with input from other stakeholders to review, develop and implement policies and procedures.
1.2 Participate with the leadership team in the development and implementation of the district strategic plan.	Effective business managers: a. Work with the district leadership team and serve on committees that move the district toward the achievement of its mission and goals by developing, implementing, monitoring, evaluating, reporting and revising the strategic plan; b. Support the effective use of data as a decision-making tool; c. Develop tools based on the data for the evaluation and reporting of the cost-effectiveness of district programs and to support short- and long-term planning; and d. Analyze and monitor resources to facilitate the strategic planning process and to assess the impact of the district's strategic plan.
1.3 Lead and manage personnel under the direct supervision of the business manager.	Effective business managers: a. Apply basic concepts of organizational development by identifying techniques for motivating others, delegating authority, making decisions, processing information, planning and allocating personnel resources; b. Maintain a positive work environment and positive working relationships with personnel to enhance morale and productivity; and c. Lead support staff by being visible and accessible.

Standard 2: Facilities Management

School business managers demonstrate a clear understanding of facilities management.

Narrative Summary:

Effective business managers lead and oversee the facilities management of the school district including the property, buildings, building construction, environmental programs, equipment and business services. In many school districts, the business manager coordinates these activities with the treasurer and often shares responsibilities. Facilities, maintenance and safety have a direct impact on the learning process and student achievement; therefore, business managers oversee the district's purchasing, inventory and maintenance systems. Business managers monitor district operations for effectiveness and efficiency by systematically and regularly reviewing costs and reports. Business managers monitor and report energy consumption and environmental programs as outlined in the district's strategic plan. Business managers also oversee the disposal of district property.

Business managers develop and nurture private and public partnerships that benefit the business and instructional goals of the district.

Elements:

2.1 Acquire, maintain and oversee construction and/or renovations on buildings and other capital assets.

2.2 Manage energy and environmental programs.

2.3 Develop and manage partnerships with private and public sectors to enhance resources related to the facilities and equipment.

2.4 Develop plans for maintenance expenditures.

Ohio Standards for School Business Managers

Standard 2 Elements	Indicators
2.1 Acquire, maintain and oversee construction and/or renovations on buildings and other capital assets.	Effective business managers: a. Understand funding sources and issues related to school construction; b. Understand construction processes, competitive bidding and related laws; and c. Lead the planning for construction, renovation and maintenance of district facilities.
2.2 Manage energy and environmental programs.	Effective business managers: a. Recognize the impact of energy and environmental factors on the learning process; b. Have knowledge of environmental certification standards; and c. Manage energy consumption and conservation for the district.
2.3 Develop and manage partnerships with private and public sectors to enhance resources related to the facilities and equipment.	Effective business managers: a. Understand and utilize the availability of group purchasing; b. Are knowledgeable of sources of alternative revenue such as grant revenue to meet facility needs; c. Maintain a positive working relationship with contractors, suppliers, governmental entities and other community organizations; and d. Maintain a system for building permits and facility rentals.
2.4 Develop plans for maintenance expenditures.	Effective business managers: a. Develop administrative procedures required to keep schools clean, safe and secure through effective custodial and maintenance staffing and written work schedules; b. Develop effective preventive maintenance plans to safeguard the substantial public investments in facilities; c. Determine resource allocations for custodial and maintenance operations; and d. Manage and control inventories and procurement.

Standard 3: Business Operations

School business managers provide direction to support services and guide the business operations of the district.

Narrative Summary:

Effective business managers provide oversight of and support to the district's maintenance, food service, transportation and technology departments and operations. Business managers ensure that building maintenance, food service, transportation and technology procedures comply with local and state laws and monitor the safety and security of all district personnel, students and district assets.

Business managers provide support to the non-teaching district personnel under their supervision and collaborate directly with the district's human resources department to provide the support needed. Additionally, business managers collaborate with treasurers to provide the financial oversight needed to provide district services.

Elements:

3.1 Provide oversight to custodial/maintenance departments.

3.2 Provide oversight to food service department.

3.3 Provide oversight to transportation department.

3.4 Provide support to and collaborate with technology department.

3.5 Provide support to human resources for non-teaching personnel.

3.6 Demonstrate a clear understanding of financial resources and planning.

Ohio Standards for School Business Managers

Standard 3 Elements	Indicators
3.1 Provide oversight to custodial/maintenance departments.	Effective business managers: a. Ensure that effective work schedules for custodial and maintenance personnel are instituted; b. Ensure that custodial cleaning standards are developed and implemented; c. Utilize an effective maintenance work order process; and d. Ensure an effective system for requisitioning of supplies and equipment.
3.2 Provide oversight to food service department.	Effective business managers: a. Establish procedures for the implementation and operation of the food service program; b. Adhere to the legal requirements, including local, state and national government guidelines of the food service program; c. Ensure the management systems for tracking meals and inventories are in place and identify participant status; d. Manage and control inventories and procurement; and e. Ensure effective procedures and internal controls for handling cash.
3.3 Provide oversight to transportation department.	Effective business managers: a. Support and maintain a student transportation program that adheres to all legal requirements; b. Ensure that the school bus maintenance and replacement program is established and maintained; c. Monitor the student transportation program for its safety, security and efficiency and make adjustments as needed; d. Analyze alternative methods available for providing transportation; e. Ensure that an efficient and comprehensive routing system is developed and maintained; f. Ensure that a comprehensive plan is in place that includes an analysis of what transportation requirements are and the basic features of a system to provide pupil transportation and where appropriate, arrangements for screening, training, re-training and retaining bus drivers, paraprofessionals and other essential transportation personnel; and g. Develop and maintain open and clear lines of communication with parents, staff, administrators, state legislators and to convey the responsibilities, needs and expectations of all stakeholders.

Standard 3 Elements	Indicators
3.4 Provide support to and collaborate with technology department.	Effective business managers: a. Assist in the development of long-range technology planning for the school district; and b. Assist in the development of appropriate specifications for purchasing technology, and contracting for and installing a technology infrastructure for the school district.
3.5 Provide administrative support to human resources for non-teaching personnel.	Effective business managers: a. Manage employees under their direct supervision including hiring, evaluations, recognition, discipline, leave management and termination recommendations; b. Provide professional development opportunities and trainings; c. Participate in and administer collective bargaining agreements for non-teaching staff; d. Maintain effective employee relations; e. Develop and maintain job descriptions; and f. Delegate and assign tasks and provide appropriate oversight to staff.
3.6 Demonstrate a clear understanding of financial resources and planning.	Effective business managers: a. Develop and implement a plan for the purchase, inventory, control and disposal of the district's capital assets; b. Develop an effective purchasing process, including adherence to the competitive bidding requirements and the board of education policy; and c. Participate in the budget process.

Ohio Standards for School Business Managers

Standard 4: Risk Management and Safety/Security

School business managers develop strategies and implement procedures to limit district liability and maintain a secure school environment.

Narrative Summary:

Effective business managers lead and oversee the development and implementation of the district's risk management and safety plans. Business managers demonstrate a keen awareness of safety in the school and work environments. Compliance with all local, state and federal safety laws is a priority of effective school business managers.

Business managers develop and monitor contingency plans in the event of any emergency and coordinate contingency plans with the administration and emergency services. They also monitor regularly scheduled emergency drills that are established by district or school teams.

Business managers oversee the security and insurance of the district's capital assets and inventories to minimize theft and liability.

Elements:

4.1 Ensure the risk management program addresses safety and security.

4.2 Communicate the risk management program to all stakeholders.

4.3 Participate in the development of safety and emergency management plans.

4.4 Develop and monitor risk management practices to protect district resources.

Standard 4 Elements	Indicators
4.1 Ensure the risk management program addresses safety and security.	Effective business managers: a. Develop and track accident reports, insurance claims and workers' compensation claims; b. Assess risk management programs and recommend changes consistent with district needs; c. Identify and evaluate alternative methods of funding and managing risk; and d. Adhere to legal requirements for insurance coverage.
4.2 Communicate the risk management program to all stakeholders.	Effective business managers: a. Educate and communicate effectively with the internal stakeholders of the risk management program; and b. Educate and communicate effectively with the external stakeholders of the risk management program.
4.3 Participate in the development of safety and emergency management plans.	Effective business managers: a. Develop, monitor and oversee a safety committee that includes key community members, such as city safety forces and hospital personnel; b. Monitor and oversee fire drill, tornado and evacuation plans; and c. Effectively communicate developed plans with the staff and community through a variety of means.
4.4 Develop and monitor risk management practices to protect district resources.	Effective business managers: a. Manage district property, fleet and liability insurances; and b. Manage district's workers' compensation program.

Ohio Standards for School Business Managers

Standard 5: Communication and Collaboration

School business managers communicate and collaborate effectively with all stakeholders.

Narrative Summary:

Effective business managers value communication with all stakeholders. Business managers establish and value communication with school administration, personnel and other engaged external stakeholders to communicate the district's strategic plan and to achieve the district's business objectives and goals.

Business managers are able to communicate facilities management, business operations and risk management information in multiple formats using a variety of communication technologies.

Elements:

5.1 Demonstrate competence in the communication of operational issues to all stakeholders.

5.2 Communicate and collaborate with internal and external stakeholders.

Standard 5 Elements	Indicators
5.1 Demonstrate competence in the communication of operational issues to all stakeholders.	Effective business managers: a. Demonstrate effective speaking, writing, reading and listening skills and abilities; b. Tailor communications to the specific setting, purpose and audience; and c. Employ a range of communication tools using written, oral and multimedia formats, including technology, to maximize communication.
5.2 Communicate and collaborate with internal and external stakeholders.	Effective business managers: a. Communicate the district's business goals and objectives to district staff and the community; b. Assist in the development of a plan for positive school and community relations; c. Accurately identify the appropriate internal and external stakeholders; and d. Clearly communicate the district's policies and procedures that relate to the office of the business manager.

Ohio Standards for School Business Managers

Standard 6: Professionalism

School business managers are committed to a high level of professionalism in their conduct and adhere to established ethical standards.

Narrative Summary:

Effective business managers are professionals who recognize they are in a unique position to influence the strategic plan of a school district and the students that the school district serves. Business managers practice the highest standards of integrity, honesty and fairness. Business managers remain vigilant and current with local, state and federal compliance laws, rules and regulations.

Business managers continue to expand their knowledge and skills of the profession and are committed to lifelong learning, continuous professional development and advocacy for the improvement of business practices, policies, laws and regulations through their participation in local, state and national professional organizations.

Elements:

6.1 Understand, model, uphold and follow professional ethics including the Licensure Code of Professional Conduct for Ohio Educators (LCPCOE) and the Ohio Ethics Laws.

6.2 Model and expect fairness, honesty and consistency in the performance of duties.

6.3 Maintain compliance with applicable local, state and federal laws, rules and regulations and with district policies and procedures.

6.4 Maintain a strong commitment to professional development.

6.5 Collaborate with peers for the advancement of the profession.

Standard 6 Elements	Indicators
6.1 Understand, model, uphold and follow professional ethics including the Licensure Code of Professional Conduct for Ohio Educators (LCPCOE) and the Ohio Ethics Laws.	Effective business managers: a. Adhere to professional and ethical conduct with integrity, honesty, fairness and dignity, conduct all district business without conflict of interest, impropriety, or any attempt to obtain personal gain; b. Adhere to a strict code of purchasing and procurement ethics, providing equal access to vendors; c. Apply the highest values and ethical standards as they relate to the entire profession of school business administration; d. Uphold and monitor professional and ethical conduct of staff; and e. Report suspected violations of professional and ethical conduct and standards through the appropriate chain of command.
6.2 Model and expect fairness, honesty and consistency in the performance of duties.	Effective business managers: a. Demonstrate sensitivity to diversity in professional interactions; b. Apply procedures to ensure district policies are implemented in an unbiased, fair and consistent manner; and c. Protect all stakeholders' interests with respect to responsibility and financial integrity.
6.3 Maintain compliance with applicable local, state and federal laws, rules and regulations and district policies and procedures.	Effective business managers: a. Properly and accurately apply the district policies, procedures and legal requirements that govern business operations; and b. Properly and effectively apply the rules, regulations and statutes of all relevant local, state and federal authorities.
6.4 Maintain a strong commitment to professional development.	Effective business managers: a. Promote high-quality professional development for personnel under their direct supervision; b. Establish and implement an internal self-assessment and reflection of personal professional growth; and c. Participate and engage in high-quality professional development aligned with district and professional standards and goals that reflect a commitment to lifelong learning and best practices.
6.5 Collaborate with peers for the advancement of the profession.	Effective business managers: a. Participate in local, state and/or national professional meetings and organizations; b. Contribute to the professional mentoring and growth of new school business managers; and c. Advocate for improvements in school business policies, laws and regulations that impact education.

Section Five: Understanding and Using the Standards

The *Ohio Standards for School Treasurers and School Business Managers* defines expectations for Ohio's school treasurers and business managers based on what is known about the skills and practices of effective treasurers and business managers. The standards will not change the process of licensure or performance evaluation for Ohio's treasurers and business managers immediately. While the standards were not written as an evaluation tool, they can and should be used as a guide for treasurers and business mangers as they self-assess their professional effectiveness, to identify their strengths and areas for additional professional growth.

Standards-Based Guiding Questions

One way for treasurers and business managers to self-assess is to respond to focused, guiding questions related to best practice. The tool that follows was created using the standards as its base. Any questions to which a treasurer or business manager responds at levels 1, 2, or 3 may be areas for growth and further professional development. It may be useful to answer the questions with a trusted peer, mentor or colleague to allow for additional discussion and reflection. Remember that this is a confidential self-administered tool and is not intended as an external evaluation tool.

Please note that school treasurers and business managers operate in different capacities from district-to-district and although these standards are the mainstay of their roles and responsibilities, they have a subset of unique roles in each school district. It would be unrealistic to assume that throughout Ohio each treasurer and business manager serves with identical functionality. While the Ohio Revised Code (ORC) is prescriptive in the legal duties of the Chief Fiscal Officer of a school district, school treasurers and business managers serve various roles, which are often based on the size of the district and the number of corresponding administrators who may assume some of the duties outlined in this document.

Self-Assessment: School Treasurers (pages 43-47)

School Treasurers Standard 1: *Leadership*

School treasurers participate in a leadership role within the district.

Essential Question: Have you engaged in a collaborative leadership role with your district to implement and monitor policies and procedures?

Consider each of the statements below. Choose the response that most accurately represents your performance.

I participate as an integral member of the district leadership team.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I work with district superintendent and board of education with input from other stakeholders to review, develop, align and implement policies and procedures.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I participate with the district superintendent and the board of education in the development and implementation of the district strategic plan.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I establish and manage sound fiscal practices to support the educational process.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I lead and manage personnel under my direct supervision.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I support the effective use of data.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely

School Treasurers Standard 2: *Financial Management*

School treasurers demonstrate a clear understanding of financial resources and manage those resources in collaboration with the board of education and district leadership.

Essential Question: Do you know and can you demonstrate the principles associated with school finance, budgeting, financial planning, accounting, auditing, financial reporting, cash management, investments, debt management, grant management and the technology to maintain efficient financial operations of the school district?

Consider each of the statements below. Choose the response that most accurately represents your performance.

I collect, analyze and interpret financial data for budgeting, forecasting and decision-making.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I effectively manage district financial accounts including: cash, budgetary, debt service, revenue and grant management.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I demonstrate knowledge, performance, and accuracy of standard accounting practices, auditing procedures and accurate financial reporting.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I demonstrate knowledge of and compliance with state and federal laws.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely

School Treasurers Standard 3: *Facilities, Property and Capital Asset Management*

School treasurers provide fiscal leadership in the management of capital assets and support services.

Essential Question: Do you oversee the capital assets and services of the school district including the property, buildings, materials and equipment that require a systematic purchasing and maintenance system?

Consider each of the statements below. Choose the response that most accurately represents your performance.

I acquire and maintain building and capital assets.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I secure financing for capital projects.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I develop and monitor risk management practices to protect capital assets.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I provide financial oversight and analysis of fiscal implications to the district support services.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely

Understanding and Using the Standards

School Treasurers Standard 4: *Communication and Collaboration*

School treasurers communicate and collaborate effectively with the board of education, district leadership and stakeholders.

Essential Question: Have you established and do you value communication with all stakeholders and communicate financial information to them in multiple formats, using a variety of communication technologies?

Consider each of the statements below. Choose the response that most accurately represents your performance.

I demonstrate competence in the communication of financial reports to all stakeholders.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I communicate effectively and openly, while demonstrating a willingness to collaborate with internal stakeholders.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I communicate effectively and openly while demonstrating a willingness to collaborate with external stakeholders.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always

School Treasurers Standard 5: *Professionalism*

School treasurers are committed to a high level of professionalism in their conduct and adhere to established ethical standards.

Essential Questions:

1. Have you engaged in a collaborative leadership role with your district to implement and monitor policies and procedures?
2. Are you a professional who practices the highest standards of integrity, honesty and fairness and who recognizes your unique position to influence the strategic plan of a school district and the students it serves?

Consider each of the statements below. Choose the response that most accurately represents your performance.

I understand, uphold and comply with professional ethics including the Licensure Code of Professional Conduct for Ohio Educators (LCPCOE) and the Ohio Ethics laws.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I model and expect fairness, honesty and consistency in the performance of duties.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I maintain compliance with applicable local, state and federal laws, rules and regulations, and with district policies and procedures.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I maintain a strong commitment to professional development.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I collaborate with peers for the advancement of the profession.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely

Self-Assessment: School Business Managers (pages 48-53)

School Business Managers Standard 1: *Leadership*

School business managers participate in a leadership role within the district.

Essential Question: Have you engaged in a collaborative leadership role with your district to implement and monitor policies and procedures that support the district's strategic plan?

Consider each of the statements below. Choose the response that most accurately represents your performance.

I participate as an integral member of the district leadership team.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I participate with the district leadership team in the development and implementation of the district's strategic plan.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I lead and manage personnel under my direct supervision.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely

School Business Managers Standard 2: *Facilities Management*

School business managers demonstrate a clear understanding of facilities management.

Essential Question: Do you lead and oversee the facilities management of the school district including the property, buildings, building construction, environmental programs, equipment and business services?

Consider each of the statements below. Choose the response that most accurately represents your performance.

I acquire, maintain and oversee construction and/or renovations on buildings and other capital assets.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I manage energy and environmental programs.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I develop and manage partnerships with private and public sectors to enhance resources related to the facilities and equipment.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I develop plans for maintenance expenditures.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely

School Business Managers Standard 3: *Business Operations*

School business managers provide direction to support services and guide the business operations of the district.

Essential Question: Do you provide oversight of and operational support to the district's maintenance, food service, transportation and technology departments?

Consider each of the statements below. Choose the response that most accurately represents your performance.

I provide oversight to custodial/maintenance departments.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I provide oversight to the food service department.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I provide oversight to the transportation department.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I provide support to and collaborate with the technology department.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I provide support to human resources for non-teaching personnel.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I demonstrate a clear understanding of financial resources and planning.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely

School Business Managers Standard 4: *Risk Management and Safety/Security*

School business managers develop strategies and implement procedures to limit district liability and maintain a secure school environment.

Essential Question: Do you lead and oversee the development and implementation of the district's risk management and safety plans?

Consider each of the statements below. Choose the response that most accurately represents your performance.

I ensure that the risk management program addresses safety and security.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I communicate the risk management program to all stakeholders.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I participate in the development of safety and emergency management plans.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I develop and monitor risk management practices to protect district resources.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely

School Business Managers Standard 5: *Communication and Collaboration*

School business managers communicate and collaborate effectively with all stakeholders.

Essential Question: Do you value communication with all stakeholders and establish communication with school administration, personnel and other engaged external stakeholders?

Consider each of the statements below. Choose the response that most accurately represents your performance.

I demonstrate competence in the communication of operational issues to all stakeholders.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I communicate and collaborate with internal and external stakeholders.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always

School Business Managers Standard 6: *Professionalism*

School business managers are committed to a high level of professionalism in their conduct and adhere to established ethical standards.

Essential Question: Do you recognize the unique position in which you serve to influence students and the district's strategic plan, while practicing the highest standards of integrity, honesty and fairness?

Consider each of the statements below. Choose the response that most accurately represents your performance.

I understand, model, uphold and follow professional ethics including the Licensure Code of Professional Conduct for Ohio Educators (LCPCOE).	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I model and expect fairness, honesty and consistency in the performance of my duties.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always
I maintain compliance with applicable local, state and federal laws, rules and regulations, and with district policies and procedures.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I maintain a strong commitment to professional development.	0 N/A	1 Not at all	2 Partially	3 Somewhat	4 Almost Fully	5 Completely
I collaborate with peers for the advancement of the profession.	0 N/A	1 Never	2 Rarely	3 Sometimes	4 Frequently	5 Always

Using the Ohio Standards for Treasurers and Business Managers for Professional Development

The Ohio Standards for Professional Development suggest a general process for professional development that can be used by treasurers and business managers in personal professional development planning based on the Ohio Standards for School Treasurers and Business Managers.

The Professional Development standards suggest a five-step process for professional development planning by individuals. The steps in the standards-based planning cycle are explained in further detail on the following pages and include:

Step 1: Examine Data
Treasurers and business managers should self-assess (using the rubric on the previous pages) and evaluate available data to determine the specific needs in their districts related to their work.

Step 2: Determine Learning Priorities
Treasurers and business managers should analyze the data collected in Step 1 to identify specific goals for professional learning.

Step 3: Align Initiatives
Treasurers and business managers should use the information gained from Steps 1 and 2 to identify specific actions and available activities that will allow for their professional learning and growth.

Step 4: Develop Implementation Strategies
Given the results of the work done in Steps 1 through 3, treasurers and business managers should develop specific implementation strategies and plans for evaluation.

Step 5: Monitor, Assess and Reflect
Treasurers and business managers should plan the ways in which they will evaluate the effectiveness of their personal professional development efforts.

These five steps describe a continuous cycle of professional learning. Educational administrators at all levels of responsibility realize that high quality professional development requires a career-long cycle of improvement.

Step 1: *Examine Data*

Treasurers and business managers should conduct a self-assessment using the guidelines and rubrics on the previous pages. Questions such as the following can help focus this self-assessment:

- What are my strengths and weaknesses?
- To what extent do I meet the Ohio Standards for School Treasurers and Business Managers?
- What does my self-assessment suggest as areas for growth or updating in my performance?

Treasurers and business managers also should review and evaluate other available and pertinent data and reports that impact their work. Some data and reports should have been collected already by the district and leadership team. It may be helpful to review other data sources and reports as a leadership team activity. Some guiding questions to use to analyze the data include the following:

- What patterns emerge from the data?
- Do the reports on the work under my leadership suggest commendations, updating or areas for improvement?
- How are the roles and responsibilities under my leadership connected to the district's strategic plan and goals?

List other data sources:

Data Source	Data Findings/Summary	What Does the Analysis of the Data Suggest
Self-Assessment		
Other – Specify		
Other – Specify		
Other – Specify		

Using the Ohio Standards for Professional Development

Step 2: *Determine Learning Priorities*

Treasurers and business managers should analyze the data collected in Step 1 to identify specific priorities for their continued professional learning. To determine professional learning priorities and to focus professional development, establish two or three goals or learning outcomes. Again, the learning priorities and goals established in Step 2 should be based on the Ohio School Treasurers and Business Managers Standards and the district's strategic plan and goals. It may be helpful to determine professional learning goals as a leadership team activity.

Some guiding questions to use when establishing learning priorities include the following:

- What additional knowledge and skills can I obtain that would help me address the Ohio School Treasurers and Business Managers Standards, elements or indicators that are of concerns or in need of updating?
- Given the data for the district's strategic plan and goals analyzed in Step 1, what additional knowledge areas or skills/practices could I improve upon that would help me be a more effective leader in meeting the district's strategic plan and goals?
- What has the state of Ohio and my professional organization identified as best practices for Ohio treasurers and business managers that may be applicable to my professional learning?

List Professional Learning Priorities:

My Learning Priorities
Goal 1:
Goal 2:
Goal 3:

Step 3: *Align Initiatives*

In Step 3, treasurers and business managers should list their learning priority goals from Step 2. The district leadership team, colleagues and professional organizations may be available to assist with suggested actions and learning activities that would address the learning priority goals. While "knowledge" and "skills" related goals may be addressed best through workshops and higher education courses, professional development should not be limited to these two types of learning activities. Professional development can be aligned with a variety of learning initiatives that should be considered. The following is only a partial list of different types of activities that could address your learning priority goals:

- A college course;
- A workshop;
- A specialized training program;
- Peer mentoring/coaching;
- Informal peer observations;
- Collaborative planning;
- Action research;
- Off-site visitations;
- A shadowing program;
- Researching best practices.

Align and list your learning priorities and goals with several possible learning initiatives and activities. Keep in mind the importance of including a variety of learning experiences (see Ohio PD Standard 4.2) and planning a logical sequence of learning experiences by order or date (see PD Standard 4.3):

My Learning Priorities	My Possible Learning Initiatives/Activities	Sequence Order or Date
Goal 1:		
Goal 2:		
Goal 3:		

Step 4: *Develop Implementation Strategies*

Given the results of the work done in Steps 1 through 3, treasurers and business managers should develop specific implementation plans for their proposed learning initiatives/activities, the proposed dates and duration of each activity, and how they will evaluate the effectiveness of the proposed professional development.

The evaluation of your learning initiatives/activities should consider how you will evaluate the short- and long-term impact of the proposed professional development on your leadership and work.

My Learning Priorities	My Proposed Learning Initiatives/Activities	Date/Duration	Evaluation Criteria • How will I know when I have met my goal? • How will my knowledge, skills, attitude, aspirations or behaviors change? • How will my work be impacted? • How will my district strategic plan and goals be affected? • What evidence will document these changes?
Goal 1:			
Goal 2:			
Goal 3:			

Step 5: *Monitor, Assess and Reflect*

Continuous monitoring, assessment and reflection of professional development and professional learning activities are essential to assure continuous improvement and growth. Identifying, collecting and organizing evidence to support individual improvement and professional development efforts is the responsibility of each treasurer and business manager. Different types of evidence will illustrate the work that you are doing and the positive outcomes of your professional development upon your leadership and work; evidence may include artifacts, products, documents and data. The Ohio Standards for Professional Development suggests that professional development be assessed and evidence gathered on multiple levels:

- Participant satisfaction and learning (see Standard 5.1)
- Application of new knowledge and skills (see Standard 5.2)
- Organizational change (see Standards 5.3)
- Student achievement (see Standard 5.4)

My Learning Priorities	**My Proposed Learning Initiatives/Activities Date/Duration**	**Monitor Assessments and Reflection** How and when will opportunities for assessment and reflection be incorporated into my professional development learning initiates/activities?	**Outcomes and Evidence** • What are the expected short-term results? • What are the expected long-term results? • What evidence will demonstrate these results?
Goal 1:			
Goal 2:			
Goal 3:			

Section Six: Resources

Glossary

Acronyms and Initials:

BASA – Buckeye Association of School Administrators
ESB – Ohio Educator Standards Board
ESC – Educational Service Center
IRS – Internal Revenue Service
JVS – Joint Vocational School
LCPCOE – Licensure Code of Professional Conduct for Ohio Educators
OAC – Ohio Administrative Code
OAESA – Ohio Association of Elementary School Administrators
OASBO – Ohio Association of School Business Officials
OASSA – Ohio Association of Secondary School Administrators
OBR – Ohio Board of Regents
ODE – Ohio Department of Education
OEA – Ohio Education Association
OFT – Ohio Federation of Teachers
ORC – Ohio Revised Code
OSBA – Ohio School Boards Association

Building Improvement Plan: the plan a school has for intended improvements.

Continuous Improvement: an ongoing effort toward the betterment of individual or collective performance.

External Stakeholders: persons with an interest in the success of the school or district, but who may work outside of the district (such as business leaders or community members)

Internal Stakeholders: persons within a school district who hold positions for the functions of the school district.

Leadership Teams: A group of people organized together to achieve a set of goals.

Licensure Code of Professional Conduct for Ohio Educators (LCPCOE): the basis for decisions on issues pertaining to licensure in Ohio that are consistent with applicable law and a guide for conduct in situations with professional implications for all educators licensed by the State Board of Education (including teachers, principals, superintendents, substitute teachers and other support personnel).

Professional Conduct: the appropriate conduct of workers in situation with professional implications.

Resources: supplies; support or sources of aid that can be drawn upon as needed.

Staff: the total group of persons charged with carrying out the work of the district or school (including educators, administrators and support personnel).

Vision: a clear and compelling image of the described end result; a summary of what the school or district seeks to become.

References

The following documents were referenced during development of the *Ohio Standards for School Treasurers and School Business Managers*.

Association of School Business Officials International. (March, 2006). *International School Business Management Professional Standards and Code of Ethics, 2nd* ed. Reston, VA.

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