Professional Certification Program Manual

Table of Contents

SECTION I: OVERVIEW

Purpose
The Texas Association of School Business Officials has developed a non-discriminatory, voluntary program of professional certification and continuing education to provide recognized standards of professional competence and educate its diverse constituency in professional business and operations practices. This program was especially created for school business administrators, officials, and specialists in the state of Texas.

Professional Certification Standing Committee
The goals of the TASBO Certification Committee are:
- To provide training in all areas identified in the Components and Competencies for School Business and Support Services (see Appendix E).
- To assure that the TASBO program continues to be the standard for Texas school finance and operations staff.
- To assure that the TASBO program is accessible through multiple methods of delivery.

Per TASBO Board Policy 1612, the mission of the Professional Certification Standing Committee (Certification Committee) is to serve as the advisory group to the TASBO Board of Directors regarding all matters of certification.

Responsibilities: In relation to that mission, the Professional Certification Committee is responsible for the following:
1. Develop and maintain a strong, flexible and meaningful certification program for the TASBO membership.
2. Prepare and conduct in-service training and education for the TASBO membership about the TASBO Certification Program.
3. Conduct research sponsored by the TASBO Board and Executive Director in the area of Certification Programs
4. Prepare and submit for possible publication, feature articles and other editorial material about certification for TASBO publications.
5. Identify the needs and provide curriculum and training for TASBO Management courses.
6. Maintain Certification Program rules, regulations and procedures that will promote and maintain valid TASBO Certification throughout the TASBO organization and the State of Texas.
7. Oversee the development of curriculum in all areas to ensure alignment with the Association's core competencies.

The TASBO Certification Committee shall gather pertinent research data from the field and disseminate it to the TASBO membership and develop instruments to be used as models for analyzing and improving school district business practices through certification of its members.

Membership: The Committee will be composed of twenty-two (22) members to be appointed by the Board of Directors. New appointments to the committee will be determined through a review of applications.

The Board will appoint members prior to the Committee Connect meeting each fall. The terms of committee members will begin and end at the Committee Connect meeting. Committee members whose terms are expiring at this time will participate in the meeting.

Terms: Nine of the members will serve 3-year terms with three members completing terms each year. Members may be appointed for only two complete 3-year terms. Appointment as a member to fill a portion of a 3-year term will not be counted as part of the term limitation. Thirteen of the members will be committee chairs and will serve on the Professional Certification Committee for one year.

The TASBO Board of Directors has the authority to remove or replace Committee members at any time. Members of the TASBO Board of Directors are not allowed to serve as members or alternates.

Committee Leadership: The TASBO Certification Committee shall have several leaders. Their responsibilities are as follows:

Committee Chair (to be appointed by the Board of Directors) shall be responsible for:

1. Working with TASBO staff to plan the meetings and the methods by which the objectives of the committee will be accomplished.
2. Exercising aggressive leadership by stimulating thinking, conducting discussions, and keeping the meetings on track.
3. Maintaining records and information, including meeting minutes and reports to the Board, regarding the committee's progress.
4. Bringing new ideas to the committee to promote its goals and maintain its leadership role in TASBO.
5. Keeping in touch with the membership to promote attendance at regular meetings as well as encouraging new ideas and member involvement.

Vice Committee Chair (elected by the Professional Certification committee members at the Committee Connect meeting or appointed by the Board of Directors) shall be responsible for:

1. Working with the TASBO Headquarters staff on developing and maintaining a list of available and qualified instructors to teach the TASBO Management curriculum required for certification.
2. Working with sub-committees as required to develop TASBO Certification curriculum requirements and content.
3. Assuming the duties of Chair in his or her absence.

Secretary (elected by the committee members at the Committee Connect meeting or appointed by the Board of Directors) shall be responsible for:

1. Recording and keeping accurate records of all TASBO Certification Committee Meetings and events.
2. Reporting same to the Chair, Vice Chair, and TASBO Staff for review and correction as needed prior to submission.
3. Assisting Certification Committee Chair and Vice Chair with maintaining accurate records of all TASBO Certification Committee Meetings and events.

These officers will serve two 1-year terms; and there will not be an automatic rotation schedule. The Chair will remain eligible for a longer term but may not extend beyond the expiration date for their term as a committee member. In the event of a vacancy, the committee will elect a replacement or the Board of Directors will name a replacement.

Qualifications: Members of the Committee must have earned TASBO certification or have previous experience as a member of the TASBO Board of Directors, with 3 years as an active or life member and 2 years active service on a research committee. All officers and committee members must be Active or Life members in good standing of TASBO. All members will be required to sign a Standing Committee Code of Conduct.

Meetings: At least two meetings will be held each year, with additional meetings scheduled as needed.

Attendance: The Board may consider replacing a committee member if that member misses two consecutive meetings.

Liaisons to the Committee: The Board President shall appoint two Board members annually to serve as liaisons to the committee.

Governance of the Program
The TASBO Board of Directors shall adopt all policies, rules, and regulations governing the administration of the certification program. Policies, rules, and regulations for action should come recommended to the Board from the Certification Committee and the Executive Director. Policies, rules, and regulations governing the certification program will be made available through the TASBO website.

Certification Eligibility Requirements
Eligibility requirements are outlined in Section II of this manual. Upon final approval of the application, all individuals who meet the standards and qualifications for certification established by the TASBO Board of Directors shall be certified for a three-year period. Recipients must meet the continuing education requirements, as established by the Board of Directors and described later in this section, to renew their certification for subsequent three-year periods.

Procedures

- All applicants shall submit the Certification Application documents in their entirety via the online application system.
- All applications for certification will be reviewed and evaluated by the TASBO Director of Certification. The Chief Certification Officer will approve or deny the applicants based on information received from the certification application and data in the transcript file of the individual.
- The Director of Certification may request additional information as is deemed necessary to verify application data. Applicant's failure to provide information as requested by the Director of Certification shall constitute grounds for denial of the application. An application for certification may be disapproved if TASBO staff is unable to satisfactorily verify any material representation contained in the application.
- Information provided as part of the application for professional certification shall be used solely for the purpose of evaluating the qualifications of the applicant for professional certification.
- Certified appointees may hold only one TASBO certificate designation at a time; this designation will be the highest they have earned.
- The Registered Texas School Business Administrator (RTSBA^{cm}) supersedes the Certified Texas School Business Administrator (CTSBA).
- An applicant for the Certified Texas School Business Specialist (CTSBS^{cm}) or the Certified Texas School Business Official (CTSBO^{cm}) designation must indicate the area of specialization(s) by taking the required courses in those areas when working for certification.
- TASBO maintains a "no testing out" policy. To receive certification credit, an individual must attend the course in its entirety and take and pass the test given at the end of the course. The test must be taken at the time it is administered to the class participants.
- Individuals completing online courses will be given a final exam when all lessons have been satisfactorily completed. Credit will be awarded after successful completion of final exam.
- Questions about the Certification Program shall be addressed to the Director of Certification or the Chief Certification Officer.

Denial and Appeal Process

In the event a certification application is incomplete and placed on hold, or denied, the applicant will be notified in writing of that determination by the Chief Certification Officer.

The applicant shall have the right to appeal the decision of the Chief Certification Officer by written notice to the Executive Director. If the appeal is denied, the Executive Director shall notify the applicant in writing. The applicant shall then have the right to appeal the decision to the Certification Committee. The appeal must be received by the chair of the Certification Committee within 30 days from the date of receipt of the Executive Director's written denial notice. All documentation supporting the appeal must be received by the committee chair within 60 days of receipt of the Executive Director's written notice of denial.

Continuing Education Requirements

All certificates shall be valid for three years from the date granted and will be renewed for subsequent three-year periods upon completion of continuing education requirements.

The purpose of the continuing education requirement is to verify that certificate holders remain knowledgeable and current in their field of expertise. Certified individuals must obtain their continuing education credit hours from an approved organization (see Appendix A).

- Certificate holders must obtain at least 60 clock hours of continuing education every three years. This is to be completed by the end of the three-year period from the date of issuance or renewal to maintain the current certification.
- After September 1, 2015, half of the required hours (30) must be earned through TASBO or programs sponsored by TASBO affiliates.
- Continuing education hours earned by attending in-person or online TASBO events will be automatically posted by TASBO after confirmation of attendance.
- Certificate holders may self-report continuing education hours earned through an approved provider through their TASBO account. Instructions to self-report continuing education hours are available at: Maintain Your Certification | TASBO
- Certificate holders who are Life Members and not currently employed by a school district or consulting for a school district (including governmental entities or other affiliated organizations), are not required to complete continuing education hours to maintain certification. Life members employed by a school district or consulting for a school district (including governmental entities or other affiliate organizations) must obtain a minimum of 12 hours annually.
- A retired, non-Life member holding a certificate who wishes to keep his/her certification must complete the required continuing education hours just as an active member would.
- Certificate holders must file their continuing education credits through TASBO's electronic reporting system.
- Individuals must keep a copy of their attendance records for a period of three years. A list of organizations currently approved for continuing education credit is found in Appendix A and on the TASBO website.
- Instructors of TASBO certification courses will receive certification credit the 1st time they teach the course and continuing education hours every time the course is taught.
- Publication of an original article in the TASBO Report earns 3 hours of CEUs.
- The end-of-course test is not required if the course is taken only for continuing education hours.

Prior Course Work
Non-members who have taken courses and passed the required tests in the two-year period prior to May 1, 2005, may receive certification credit. Requests to receive this credit should be sent in writing to the TASBO Director of Certification.

Substitute Course Credits
Substitute courses are those taken in lieu of specific TASBO courses. These substitutes must be approved, in advance, by the appropriate research committee and the TASBO Certification

Committee. No more than two substitute or equivalent courses will be allowed for certification. See Appendix B for a list of currently approved substitute courses.

Equivalent Course Credits

The TASBO Certification Committee, upon petition from another school professional organization, will review the requirements of that organization for certification to determine which, if any, course equivalencies may be granted toward TASBO certification for that professional organization's certified members. No more than two substitute or equivalent courses will be allowed for certification. See Appendix B for a list of currently approved equivalent courses.

Expiration of Certification

A professional certificate shall expire for failure to meet requirements of continuing education. The expiration can occur only after the individual has been notified in writing (includes email) that continuing education requirements have not been met and has been given a three-month grace period to turn in documentation of completion. Names of members whose certificates have been expired for this reason will be provided to the Board of Directors at the next scheduled board meeting for informational purposes.

Upon notification that certification has expired, the certificate holder must immediately discontinue use of the designation.

Reinstatement of Expired Certification (Within 3 years)

A professional certificate that expired for failure to meet continuing education requirements may be reinstated if all of the following conditions are met: 1) a new application is submitted with all supporting documents to TASBO, 2) the application fee is paid again, 3) the new application is submitted within three years of the date the certification expired, and 4) all delinquent continuing education hours are completed and documentation is submitted to TASBO. The individual is required to submit the remaining number of hours for the maintenance period between the date of revocation and the date application is made for reinstatement. The new maintenance period begins the date reinstatement is approved, and upon submission of the reinstatement application, supporting documents, and required fee.

Reinstatement of Expired Certification (After 3 years)

A professional certificate expired for a period greater than 3 years for failure to meet continuing education requirements may be reinstated if all of the following conditions are met: 1) a new application is submitted with all supporting documents to TASBO, 2) the application fee is paid again, 3) the applicant completes at least eighteen (18) continuing education hours to include MGT307 Business Ethics and two other certification courses as determined by the certification staff, and 4) provides documents to verify current employment such as a job description and Teacher Service Record are submitted to TASBO. The new maintenance period begins the date reinstatement is approved, and upon submission of the reinstatement application, supporting documents, completion of required continuing education hours, and required fee.

Violation of TASBO Code of Ethics – Grounds for Revocation

- Any individual may file a complaint with the Board of Directors of the Texas Association of School Business Officials against any certified individual who has allegedly violated the Code of Ethics.
- The TASBO Board of Directors or staff may open a complaint on its own initiative.
- A certified individual shall self-report in writing to the Board the occurrence of any of the following events within 30 days of the date certificate holder has knowledge of these events:

     1) the conviction or imposition of deferred adjudication of the certificate holder of any of the following:
        (A) a felony; or
        (B) a crime of moral turpitude.
     (2) As used in this section, a conviction includes the initial plea, verdict, or finding of guilt, plea of no contest, or pronouncement of sentence by a trial court even though that conviction may not be final or sentence may not be actually imposed until all appeals are exhausted.

- TASBO will send written notification to the certified individual that a complaint file has been opened and will ask the certified individual to respond to the complaint.
- The Board of Directors will determine whether or not to have a hearing regarding the complaint.
- If a hearing is held, the Board of Directors will notify the parties involved of the time and place of the hearing, which will be private and not open to the public. Notices shall give all parties a reasonable length of time to prepare.
- Based upon the evidence and facts presented to the Board of Directors for the hearing and based upon the seriousness and degree of the violation, the Board of Directors will decide upon the disposition of the complaint. A revocation of certification by the Board shall be final and not subject to appeal.

Revocation of Certification

A professional certificate may be revoked by the TASBO Board of Directors upon recommendation of the Executive Director for violation of the TASBO Code of Ethics or for falsification or misrepresentation of information relied on when granting the certificate. See Appendix C for the Code of Ethics.

Application Fees

Fees for each initial certificate and reinstatement of an expired certificate will be set by the Board of Directors. The current fee structure is shown below.

	RTSBA$_{cm}$	RTSBO$_{cm}$	CTSBO$_{cm}$	CTSBS$_{cm}$
Member Rate	$100	$100	$75	$60
Non-Member Rate	$235	$235	$210	$195

SECTION II: REQUIREMENTS FOR CERTIFICATION

General Requirements
The following requirements are common to all levels of TASBO certification.
1. As of May 1, 2005, TASBO membership is no longer required to become TASBO certified.
2. An individual must be currently working in a Texas public or non-public school or qualifying entity (such as Texas Regional Education Service Centers or the Texas Education Agency) at the time application for certification is filed and approved.
3. At the time of application for certification, the applicant must submit a letter of recommendation from the applicant's supervisor regarding the applicant's:
   a. Integrity,
   b. Character,
   c. Ethical Behavior, and
   d. Efficiency and competency on the job.
4. The applicant must complete the required coursework track.
5. The applicant must submit a completed Certification Application on forms provided by TASBO, including a signed Code of Ethics and supporting documents.
6. The applicant must ensure that substitute and/or equivalent courses are approved, in advance, by the appropriate research committee and the TASBO Certification Committee; approved courses may be found in Appendix B. (No more than two substitute and/or equivalent courses will be allowed for all certification levels combined.)
7. The RTSBA and RTSBO certification requires three (3) courses be taken in a classroom setting. RTSBA and RTSBO Certification may not be earned through online courses only. The CTSBO and CTBS do not require a minimum number of courses that must be taken in a classroom setting.
8. Course credit earned under any certification level may be credited toward any higher certification level, where applicable. (i.e., an individual does not have to take a course twice).
9. As of January 1, 2007, MGT307: Business Ethics is a required course for all levels of TASBO certification.

Areas of Specialization
Education courses are based on these areas of specialization: Accounting, Distribution and Inventory, Information Technology, Information Technology Management, Internal Auditing, Maintenance and Operations, Payroll, PEIMS, Personnel, Purchasing and Supply Management, Risk Management and Safety, School Nutrition, Instructional Materials, and Transportation.

(Management courses are also provided but are not considered an area of specialization.)

School Business Experience

School business experience is gained when an individual's primary job responsibility is school business and/or operations. The following is to be considered <u>as a guide</u> for determining an individual's school business experience:

- The individual's job must relate to the Components and Competencies (see Appendix E).
- A significant amount of the individual's time, more than 50%, is spent in Texas school business and/or operations areas of responsibility.
- Any questions or clarifications related to the definition of school business experience should be submitted to the Director of Certification or Chief Certification Officer (emailed to cert@tasbo.org) for review and action by the Certification Committee if necessary.

Requirements for Certified Texas School Business Specialist® (CTSBS)

Applicant Must:
1. Meet all general requirements for certification.
2. Have two years of school business and/or operations experience, with at least one year at a qualifying entity in Texas.

Course Requirements:
1. A minimum of seven courses must be completed.
2. **Four courses** must be taken from **one area of specialization** in the TASBO curriculum. (Management is **not** an area of specialization.)
3. The remaining three courses must include MGT307: Business Ethics and any additional two courses from the TASBO curriculum.

Requirements for Certified Texas School Business Official® (CTSBO)

Applicant Must:
1. Meet all general requirements for certification.
2. Have three years of school business and/or operations experience with at least one year at a qualifying entity in Texas.

Course Requirements:
1. A minimum of ten courses must be completed.
2. A **minimum of three courses** must be taken from **each of three different areas** of specialization in the TASBO curriculum. (Management is **not** an area of specialization.)
3. MGT307: Business Ethics must be completed.

Requirements for Registered Texas School Business Official® (RTSBO)

Applicant Must:
1. Meet all general requirements for certification.
2. Have seven years of school business and/or operations experience with at least one year at a qualifying entity in Texas.
3. Take a minimum of three (3) TASBO certification courses in a classroom setting.

Requirements for Registered Texas School Business Administrator® (RTSBA)

Applicant Must:
1. Meet all general requirements for certification.
2. Have at least a bachelor's degree from an accredited college or university.
3. Have five years of school business and/or operations experience with at least one year at a qualifying entity in Texas.
4. Take a minimum of three (3) TASBO certification courses in a classroom setting.

Course Requirements:
1. A minimum of fifteen courses must be completed.
2. Eight specific courses must be taken, including:
   a. MGT 301: Functions and Duties of School Business Administrator
   b. MGT 303: Approaches to Management and Leadership
   c. MGT 306: Board Policies and Administrative Procedures
   d. MGT 307: Business Ethics
   e. MGT 308: Effective Communications **OR** MGT 320: Navigating the Political Process
   f. MGT 309: Business Administration and the Law
   g. MGT 310: Long-Range Planning **OR** MGT 321: Managing for Performance Excellence
   h. MGT 317: Financial Essentials **OR** MGT 318: Advanced Financial Concepts
3. The remaining seven other courses must be taken from any of the TASBO curriculum.

Certified Texas School Business Administrator (CTSBA) Certification

Effective January 1, 2000, the CTSBA (Certified Texas School Business Administrator) is no longer available; however, those individuals who have already earned the CTSBA may continue to use that designation as long as they maintain their continuing education requirements. If a holder of the CTSBA earns the RTSBA[cm], the RTSBA[cm] will supersede.

SECTION III: CERTIFICATION PROGRAM CURRICULUM
(Administrative Regulations)

Accounting and Finance Curriculum

ACT 100: Introduction to Accounting
  A. The role of the district business office
  B. Financial Accountability System Resource Guide (FASRG)
  C. Double-entry accounting
  D. Basic accounting equation
  E. Account codes
  F. Introduction to encumbrances
  G. Preparing fund financial statements
  H. Budgets (transfers vs. amendments)
  I. Cash management responsibilities
  J. Purpose and need for internal controls

ACT 100c: Introduction to Accounting for Texas Charter Schools
  A. Financial Accountability System Resource Guide (FASRG)
  B. The role of the charter school business office
  C. Double-entry accounting
  D. Basic accounting equation
  E. Account codes
  F. Introduction to encumbrances
  G. Preparing non-profit financial statements
  H. Budgets (transfers vs. amendments)
  I. Cash management responsibilities
  J. Purpose and need for internal controls

ACT 101A: State Aid Calculation Part I
  A. The components of the current state funding system
  B. The tier structure of the current state funding system
  C. Foundation School Program reports, tools and templates
  D. Detailed calculations for Tiers 1 and 2 as well as recapture

ACT 101B: State Aid Calculation Part II
(Prerequisite: ACT 101A)
  A. The data elements used in the Foundation School Program calculations
  B. The programs outside Tiers 1 and 2
  C. Facilities funding

ACT 103: Activity Fund Accounting
    A. Legal requirements related to managing activity funds
    B. School district responsibilities concerning the management of activity funds
    C. Sources of funds which may be accounted for in an activity fund
    D. Appropriate expenditures for Campus and Student Activity Funds
    E. Accounting procedures used in activity funds
    F. State laws governing sales tax collection, reporting, and remittance
    G. Best practices in managing activity funds

ACT 104: Budget and Financial Planning
    A. The budget development process
    B. Legal requirements related to developing a budget
    C. Approaches to preparing a budget
    D. Roles and responsibilities assigned to various parties in the budget development process
    E. How to estimate revenues and expenditures
    F. Preparing multi-year projections
    G. Differences in budgeting for grants and construction programs
    H. How a fund balance is used and/or affected in the budgeting process

ACT 104C: Budget and Financial Planning for Texas Charter Schools
    A. The budget development process
    B. Legal requirements related to developing a budget
    C. Approaches to preparing a budget
    D. Roles and responsibilities assigned to various parties in the budget development process
    E. How to estimate revenues and expenditures
    F. Preparing multi-year projections
    G. Differences in budgeting for different funds
    H. How to use the budget as a fiscal management tool

ACT 105A: Basic Governmental Accounting Part I
    A. Definition of governmental accounting
    B. Principles of debits and credits
    C. How to record bookkeeping entries
    D. Purpose of the general ledger
    E. How to make correcting entries
    F. Preparing a Statement of Revenues, Expenditures, and Changes in Fund Balance
    G. Understanding the balance sheet
    H. Closing a set of books
    I. Reviewing the accounting cycle
    J. Understanding the encumbrance system
    K. Budgetary process and budgetary accounts
    L. Analyzing budgetary variances and basic budgetary practices

ACT 105B: Basic Governmental Accounting Part II
(Prerequisite: ACT 105A)
    A. Assets and liabilities definitions
    B. Fund balance categories
    C. Accounting principles for assets, liabilities and equity
    D. Revenue and expenditure recognition principles
    E. Classifications of major funds
    F. Basic financial statements for governmental funds
    G. Financial statements for proprietary funds
    H. Financial statements for fiduciary funds

ACT 106: Financial Coding for Texas Schools
    A. Overview of account coding and its importance
    B. Fund codes
    C. Function codes
    D. Object codes
    E. Organization codes
    F. Fiscal year codes
    G. Program intent codes
    H. Optional codes 3, 4 and 5

ACT 106c: Financial Coding for Texas Charter Schools
    A. Overview of account coding and its importance
    B. Fund codes
    C. Function codes
    D. Object codes
    E. Organization codes
    F. Fiscal year codes
    G. Program intent codes
    H. Optional codes 3, 4 and 5
    I. Special Supplement to Financial Accounting and Reporting Nonprofit Charter School Chart of Accounts

ACT 107: Pupil Projections
    A. Using student forecasts to benefit decision-making processes
    B. Key concepts in developing student forecasts
    C. Data sources for forecasting
    D. Methods for assessing the accuracy of student forecasts
    E. Student forecast methods
    F. Other best practices

ACT 108: Accounts Payable Processes
    A. The role of Accounts Payable in the district's financial position
    B. Laws and policies affecting the procurement of goods and services
    C. The relationships between Accounting, Accounts Payable and Purchasing departments

D. Process flow of a purchase from requisition to payment to financial statement presentation
E. Internal controls
F. Required IRS reporting
G. Records Management

ACT 203A: The Basics of Investing School Funds
A. Investment terminology
B. Federal Reserve System
C. Reporting requirements
D. Compliance with the Public Funds Investment Act

ACT 203B: Investing School Funds
A. Review of types of investment risk
B. Investment controls and strategies
C. Depository contracts
D. Reporting requirements
E. Compliance with the Public Funds Investment Act

ACT 205A: Intermediate Governmental Accounting Part I
(Suggested for those with an accounting background)
A. Governmental accounting definition
B. Governmental accounting principles and policies, and bases of governmental accounting
C. Financial statement elements
D. Accounting policies and disclosures
E. Specialized accounting applications
F. Introduction to Government-Wide Financial Statements

ACT 205B: Intermediate Governmental Accounting Part II
(Prerequisite: ACT 205A)
A. Review of shared service arrangements
B. Financial statement elements
C. GASB pronouncements and update
D. Accounting policies and disclosures
E. Specialized accounting applications
F. Discussion and application of GASB 34 to Government-Wide Financial Statements

ACT 208: Managing Special Revenue and State Programs
A. Different types of awards
B. OMB cost principles
C. Procurement requirements
D. When obligations and liquidation of obligations must occur

E. Reporting requirements
F. Fixed assets definition and record keeping requirements
G. Cash management and reporting requirements
H. Amending grant budgets
I. Maintenance of Effort (MOE), Supplement not Supplant and Earmarking requirements
J. Claiming indirect costs on federal and state grants

ACT 208c: Managing Charter School State & Federal Funds
A. Different types of awards
B. OMB cost principles
C. When obligations and liquidation of obligations must occur
D. Reporting requirements
E. Fixed assets definition and record keeping requirements
F. Cash management requirements
G. Amending grant budgets
H. MOE requirement
I. The limitations of roll-forward of entitlement funds
J. The indirect cost for foundation school programs

ACT 306: Government-wide Financial Statements and Reporting
A. Key school district financial reporting requirements
B. Management Discussion and Analysis (MD&A)
D. Government-wide financial statements
C. Fund financial statements
E. Budgetary comparisons financial statements
F. Reconciliation exploratory information
G. Conversions of financial transactional information
H. Pension and other post-employment benefit information
I. Accounting policies and notes
J. Statistical section

ACT 314: Debt Planning and Management
A. Enrollment growth and trends
B. Demographic analyses
B. Bond project planning
C. Bond basics
D. After the bond referendum has passed

ACT 315: Property Taxation and Texas Schools
A. Introduction to property taxation
B. Property tax law
C. Stakeholder roles in the property tax system
D. The tax calendar

E. Property values
F. Property tax rates
G. Property tax collections
H. The property value (ratio) study
I. Property taxation and school funding

Internal Auditing Curriculum

AUD 201: Internal Auditing
    A. Definition of internal auditing
    B. Purpose of an internal audit function
    C. Establishing the internal audit function
    D. Internal auditing standards
    E. The audit process and audit plan development
    F. Fraud, waste and abuse
    G. Auditing internal and external assessments
    H. What to do if you don't have an internal auditor

AUD 202: External Auditing
    A. Types of audit engagements
    B. Auditing standards followed by Texas school districts
    C. Choosing an auditor
    D. Preparing for an audit
    E. The audit from beginning to end
    F. Board of Trustee responsibilities
    G. Recently issued pronouncements

AUD 209: District-wide Risk Assessment
    A. Understanding District-wide Risk Assessment
    B. Control structures and their use
    C. Defining risk and the different types of risk
    D. Defining controls and the different types of controls
    E. Completing a risk and control matrix
    F. Understanding the difference between District-wide risk assessment and the annual risk assessment performed by Internal Audit

AUD 210: Operational Auditing
    A. Internal Controls
    B. Risks
    C. Types of operational audits
    D. Benefits to school districts
    E. Available resources
    F. Audit programs steps
    G. Reporting results

AUD 211: Fraud Detection and Investigation
    A. What is fraud?
    B. What steps can a school district take to detect fraud?
    C. What steps can a school district take to prevent fraud?
    D. What steps can a school district take to deter fraud?
    E. How should a school district investigate fraud?

AUD 212: Auditing without an Auditor
    A. What does the auditor do?
    B. What types of risk do school districts face?
    C. Significance of internal controls
    D. Steps to take to strengthen controls
    E. What about the external auditor?
    F. How to hire an internal auditor

AUD 303: PEIMS Auditing
(Same as PEI 303)
    A. Common terms and legal requirements
    B. Documentation and storage of information
    C. Audit process
    D. Risk assessment
    E. Reporting to management and the board

Distribution and Inventory Curriculum

DIS 101: Materials Management for School Districts
  A. The distribution service function
  B. Inventory management and control
  C. Inventory operations
  D. Customer Service
  E. Distribution center operations

DIS 102: Distribution Facility Design and Equipment
  A. Distribution center overview
  B. Inventory operations
  C. Materials handling equipment
  D. Space allocation and storage methods
  E. Safety standards

DIS 104: Overview of Instructional Materials Management
(Same as TXT 101)
  A. Annual cycle of instructional materials
  B. Legal requirements concerning instructional materials
  C. State instructional material selection
  D. Sources involved with instructional material management
  E. Distribution styles of management
  F. Instructional material areas that need to be managed
  G. EMAT – the state inventory system

DIS 105: Overview of Distribution Functions
  A. Distribution services
  B. Organizational goals and objectives
  C. Procedures: stocking, filling orders, deliveries, safety, etc.
  D. Other services: copy centers, records management, textbooks
  E. Areas of concern: auctions, donations and freight claims

DIS 201: Distribution Personnel Management
  A. Workforce management
  B. Hiring procedures
  C. Managing staff
  D. At-will employee rights
  E. Evaluation and termination

DIS 202: Warehouse Shipping and Receiving
   A. Shipping and receiving terminology
   B. Distribution and warehouse concepts
   C. Material handling and storage requirements
   D. Receiving operations
   E. Storage operations
   F. Order selection and shipping procedures
   G. Developing schedules and daily routines
   H. Inventory verification requirements and the various processes that can be used to meet requirements
   I. Receiving and shipping standards within Distribution Centers and Warehouses

DIS 204: Inventory Management
   A. Overview of inventory management
   B. What to order, when to order, and how much
   C. The Store Keeping Unit (SKU)
   D. Location systems
   E. Inventory accuracy
   F. Physical inventories
   G. Cycle counting
   H. Non-moving inventory

DIS 205: Asset Management (under development)
   A. Overview of asset management
   B. Legal requirements
   C. Types of assets
   D. Control procedures
   E. Disposition and auction
   F. Audit requirements

DIS 301: Specialty Warehousing
   A. Basic concepts and principles
   B. School office supplies
   C. Maintenance, custodial and transportation supplies
   D. Child nutrition products
   E. Services and instructional materials

DIS 302: Purchasing and Stock Management
(Same as PUR302)
   A. Purchasing process
   B. Elements of a contract
   C. Selecting items for stock
   D. Establishing stock levels
   E. Physical inventory
   F. Inventory management

Information Technology Curriculum

ITC 202A: Basic Microsoft Excel
   A. Introduction to basic spreadsheet
   B. Editing a worksheet
   C. Formatting a worksheet
   D. Functions and formulas

ITC 202B: Intermediate Microsoft Excel
(Prerequisite: ITC 202A or equivalent experience)
   A. View and manage worksheets
   B. Creating and working with charts
   C. Printing worksheets
   D. Working with data ranges and tables

ITC 203: Advanced Microsoft Excel
(Prerequisite: ITC 202B or equivalent experience)
   A. Pivot tables
   B. Pivot charts
   C. Advanced formatting
   D. Advanced formulas
   E. Macros

ITC 204: Intermediate Microsoft Word
   A. Formatting
   B. Templates
   C. Wizards
   D. Tables and columns
   E. Footnotes and endnotes
   F. Grammar, thesaurus, word count, and statistics
   G. Mail merge, labels, and envelopes

ITC 205A: Introduction to Microsoft Access
   A. The fundamentals of working with databases
   B. Creating and working with a database
   C. Finding, filtering and formatting data
   D. Working with tables

ITC 205B: Intermediate Microsoft Access
(Prerequisite: ITC 205A or equivalent experience)
    A. Creating relational databases
    B. Working with queries
    C. Working with forms
    D. Working with reports
    E. Advanced topics

ITC 209: Microsoft PowerPoint
    A. Creating a new presentation
    B. Formatting and themes
    C. Pictures
    D. Graphics
    E. Transitions and animations
    F. Slide masters
    G. Organize a presentation
    H. Self-run presentations

ITC 302: Integrating Microsoft Office Applications
    A. Managing Outlook Data
    B. Working with Mailings
    C. Access Advanced Topics
    D. Working with Web and External Data
    E. New Features for Graphics and Images
    F. Outlook 2010
    G. More Word Topics

ITC 305: Microsoft Project
    A. The fundamentals
    B. Viewing the project
    C. Entering the task list
    D. Working with tasks
    E. Entering and assigning resources
    F. Working with resources
    G. Working with costs
    H. Updating project progress
    I. Checking project progress
    J. Working with reports

Information Technology Management

ITM 101: IT Service Operations
    A. Structural framework of IT service operations
    B. Primary functions of IT service and operations
    C. Building customer relationships
    D. Design components of building an IT service strategy
    E. Key service management processes
    F. Continual service improvement
    G. Baldrige Criteria for Performance Excellence for Education

ITM 102: Technology Workforce Improvement
    A. Provide employees with the skills, knowledge and resources necessary for success
    B. Reinforce skills and knowledge on the job
    C. Encourage collaboration and innovation
    D. Measure and improve employee involvement and satisfaction

ITM 201: Technology Leadership
    A. Integrating the district's mission and values into the organization
    B. Creating a sustainable organization using Baldrige Criteria for Performance Excellence (BCPE) key quality concepts
    C. Setting performance expectations and monitoring progress
    D. Using feedback to improve leadership effectiveness

ITM 202: Technology Planning
    A. Develop and deploy the strategic plan
    B. Budget and performance projection and acquisition
    C. Set strategic goals, action plans, and performance measures
    D. Identify and integrate ethics and regulatory requirements

ITM 301: Technology Process Management
    A. Information Technology Process Classification Framework for Education
    B. Baldrige Education Criteria for Performance Excellence
    C. Carnegie Foundation on Educational Improvement's Principles of Improvement
    D. Process tools such as DMAIC, SIPOC, Fishbones, and Root Cause Determination
    E. Leadership approaches and tools to build stronger independent and synergistic teams

ITM 304: Managing Technology Results
    A. Transition to a results-based management system
    B. Design key performance indicators to effectively manage technology systems

C. Align technology goals to support key district and organization-wide strategic plan
D. Measure results based on benchmarking and best practices

ITM 305: Student Privacy Cloud Technology Issues
A. Student data privacy technology issues in the cloud
B. Data privacy laws and policies and the severity of disclosure
C. Technology structures to support nationally recognized, trusted learning environments governing student data
D. Protecting technology resources by mitigating risks and creating an organization built for success

ITM 306: Cybersecurity
A. Cybersecurity requirements and basic cybersecurity principles
B. Cybersecurity improvement initiatives
C. Cybersecurity risk-based strategy
D. Cybersecurity framework
E. Improving cybersecurity posture
F. Implementing security controls through maturity and road mapping

Maintenance & Operations Curriculum

MAO 100: Basic Maintenance Systems Overview
    A. Heating, ventilation & air conditioning
    B. Preventative maintenance
    C. Roofing systems
    D. Floor coverings
    E. Key lock systems
    F. Grounds - equipment and maintenance
    G. Kitchen facilities
    H. Fire alarm systems
    I. Intercom systems
    J. Paints
    K. Plumbing
    L. Electrical

MAO 101: Introduction to Plant Maintenance and Operations
    A. The role of Maintenance and Operations in the education environment
    B. Relationship with our customers
    C. Staffing and management
    D. Methods of supervision
    E. Inspections and evaluations
    F. Budgeting
    G. Technology, equipment, materials, and supplies
    H. Inventory management of equipment and supplies
    I. Community use of facilities
    J. In-House vs. contract service

MAO 103: Custodial Operations
    A. Custodial activities
    B. Custodial organization and structure
    C. Custodial staffing and scheduling
    D. Supplies and equipment
    E. Purchasing

MAO 200: Budget and Financial Planning for Maintenance and Operations
    A. The budget development process
    B. Legal requirements related to developing a budget
    C. Various approaches to preparing a budget
    D. The roles and responsibilities assigned to various parties in the budget development process
    E. Preparing multi-year projections
    F. Differences in budgeting for construction programs
    G. How to prepare multi-year budgets

MAO 201: Planning & Administering School Construction Projects
  A. Texas Educational Agency (TEA) facility standards
  B. Components of educational facility specifications
  C. Construction project delivery methods
  D. How to select the architect and builder
  E. Major steps of construction administration
  F. Building commissioning
  G. Post-construction administration

MAO 202: Energy Management
  A. Aspects of energy costs that impact Texas schools
  B. Energy management program development
  C. Billing considerations
  D. Applicable technology
  E. Energy procurement
  F. Energy audits
  G. Energy conservation measures
  H. Guidelines for design
  I. Efficient and preventative maintenance and operations
  J. Funding options
  K. Engagement of all stakeholders
  L. Development of energy management plan

MAO 205: Emergency Operations Plan (EOP) Design
(Same as RMS 205)
  A. Senate Bill 11
  B. Multi-hazard Emergency Operations Plan
  C. Defining Emergency vs Crisis
  D. Defining Emergency Response vs. Emergency Management
  E. Key Players
  F. Multi-Hazard & Incident Command Training
  G. Developing a School Emergency Plan

MAO 303: Human Resource Management for Maintenance and Operations
  A. Aspects of the job; how it fits into the district's objectives
  B. Hiring and training process and programs
  C. Evaluations
  D. Legal aspects of supervision
        a. Equal Employment Opportunities
        b. Grievances-civil and criminal
        c. Affirmative action
        d. Discipline and termination
        e. Guidelines to follow
  E. Important management aspects

MAO 304: Management of Maintenance Activities
  A. Mission of the maintenance department
  B. Organizational approaches
  C. Staffing of maintenance functions
  D. Maintenance policy
  E. Repair of buildings and equipment
  F. Vehicle planning
  G. Warehouse standardization

MAO 307: Long Range Planning
  A. Texas Education Agency (TEA) facility standards
  B. Post-construction administration
  C. Assessment of facilities
  D. Maintaining up-to-date inventory records of property, facilities and equipment
  E. Short-term and long-term facility maintenance plan
  F. Records management of maintenance performed and construction plans

MAO 308: Regulatory Compliance in Educational Environments
(Same as RMS 308)
  A. HAZCOM and the Right to Know Law
  B. Indoor Air Quality (IAQ) and indoor environments
  C. Blood-borne pathogens
  D. Integrated Pest Management (IPM)
  E. Asbestos awareness training
  F. Lead reduction
  G. Fire protection

Management Curriculum

MGT 301: Functions and Duties of School Business Administrators
  A. Leadership and management
  B. Accounting and financial management
  C. Information technology management
  D. Facility and construction management
  E. Human resources / capital management
  F. Safety and risk management
  G. Purchasing and materials management
  H. Student support services management

MGT 303: Approaches to Leadership & Management
  A. Management and leadership qualities and skills
  B. Overview of behavior assessment tool
  C. Personality types and generational differences
  D. Best practices for counseling and motivating employees
  E. The concepts of change management and time management.

MGT 306: Board Policies and Administrative Procedures
  A. Board policies
  B. Types of policies
  C. Regulations
  D. Board meeting notices and minutes
  E. Guidelines for videotaping and tape-recording open meetings
  F. Effectively communicating the budget to stakeholders

MGT 307: Business Ethics
  A. Definition of business ethics
  B. Sources of ethical values
  C. Ethical values versus the law
  D. Organizational and/or community ethical standards
  E. Types of ethical values
  F. How to cope with unethical situations
  G. Ethical guidelines for decision making
  H. Codes of ethics for the workplace/district

MGT 308: Effective Communications
    A. Five basic elements of the communications process
    B. Four styles of communication patterns
    C. Communication preferences and adaptability
    D. Active listening
    E. Clarifying feedback
    F. Creating a powerful image
    G. It's how you say it
    H. Time talks
    I. Presentation power
    J. Written communications
    K. Public relations

MGT 309: Business Administration and the Law
    A. Education is function of state
    B. Employee hiring procedures
    C. Use of independent contractors
    D. Access to personnel records
    E. Political/union and professional organization activities
    F. The Texas Whistleblower Act
    G. Legal issues concerning reductions in force (RIF)
    H. Special education hearings
    I. School accidents: handling liability issues relating to school district-owned vehicles
    J. Harassment in the workplace

MGT 310: Long Range Planning
    A. Planning and needs assessment
    B. Capital plans and communication
    C. Enrollment and staffing projections
    D. Modeling components for long-range planning
    E. Project – long-range planning

MGT 317: Financial Essentials
(Suggested for those without an accounting background)
    A. Mission, goals and objectives
    B. Account coding
    C. Employee/independent contractor determination
    D. Managing budgets
    E. Forecasting, planning, and asset replacement schedules
    F. Cost accounting
    G. Internal controls
    H. Financial reporting
    I. Financial information users

MGT 317c: Financial Essentials for Charter Schools
    A. Basic Fiscal Requirements
    B. Account Coding
    C. Employees
    D. Managing Budgets
    E. Forecasting, Planning & Asset Replacement Schedules
    F. Charter FIRST
    G. Indirect Costs
    H. Internal Controls
    I. Financial Reporting
    J. Financial Information Users

MGT 318: Advanced Financial Concepts
(Suggested for those with an accounting background)
    A. Financial analysis / managerial accounting
    B. Cost (expenditure) reporting and analysis
    C. Benchmarking as a tool
    D. Revenue and cash flow and fund balance analysis
    E. Other financial analysis and adding value

MGT 320: Navigating the Political Process
    A. How to become an effective advocate in the political process
    B. Review of various levels of government
    C. The overall principles for effective legislative advocacy
    D. Understanding your audience for advocacy
    E. Policymakers and legislative staff
    F. Developing the message using the message formula
    G. The best methods for delivering the message
    H. How to follow-up on the message

MGT 321: Managing for Performance Excellence
    A. The key quality concepts that form the foundation of performance excellence
    B. W. Edward's Deming's Theory of Profound Knowledge and Fourteen Points as related to education
    C. Key management concepts for leading performance excellence
    D. The Baldrige Criteria for Performance Excellence (BCPE) Framework as an Integrated Management System
    E. The evaluation factors used for assessing an organization against the Baldrige Criteria for Performance Excellence
    F. The role of effective change management in leading for performance excellence

Payroll Curriculum

PAY 101: Introduction to Payroll
    A. The major components of the payroll process
    B. Procedures to provide balanced and auditable payroll records
    C. TEA's guidelines for payroll budget coding
    D. Basic accounting concepts and procedures as they apply to payroll

PAY 103: Introduction to TRS: Collaboration of HR and Payroll
(Same as PER 103)
    A. Function and purpose of Teacher Retirement System of Texas (TRS)
    B. Identification and understanding of TRS forms
    C. TRS member eligibility
    D. TRS eligible compensation
    E. Earning and purchasing TRS service credit
    F. Laws regulating employment after retirement
    G. TRS Reporting Employer (RE) Portal

PAY 201: Federal Payroll Taxes
    A. Wages and other compensation
    B. Employee withholding and advanced earned income credit
    C. Calculating withholding taxes
    D. Depositing federal employment taxes
    E. Employer's quarterly federal tax return, Form 941
    F. Wage and tax statements, Form W-2
    G. Reconciling Form W-3 and Forms 941
    J. Miscellaneous income statements, Form 1099 MISC

PAY 204: Year-end Reporting Process
    A. Planning processes for the calendar year, school year and fiscal year
    B. Preparation steps for the Year-end Process
    C. Understanding the basic calculations in payroll
    D. Reconciliation steps which are required monthly, quarterly and annually
    E. Understanding the Form W-2 and implementing new tax tables

PAY 205: Leaves and Absences
(Same as PER 205)
 A. Legal requirements related to leaves and absences
 B. Legal requirements related to the temporary disability leave
 C. Legal requirements related to the Family and Medical Leave Act (FMLA)
 D. Workers Compensation as it relates to the district's leave program(s)
 E. Federal military leave as required by the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA)
 F. The difference between mandated state leave programs and local leave programs
 G. How to manage leave and absence programs and legal requirements as they relate to the programs

PAY 302: Payroll Administration
 A. Determining worker classifications
 B. Verifying employment eligibility
 C. Complying with Fair Labor Standards Act laws
 D. Complying with Family Medical Leave Act laws
 E. Processing garnishments and levies through the payroll process
 F. Coordinating leave benefits with work-related absences
 G. Complying with TRS employer reporting requirements and required surcharge payments related to hiring TRS retirees

PAY 304: Fair Labor Standards Act (FLSA) Administration
(Same as PER 304)
 A. Legal requirements related to the Fair Labor Standards Act (FLSA)
 B. To whom the FLSA applies
 C. Minimum wage provisions of the FLSA
 D. Overtime provisions of the FLSA
 E. Child labor provisions of the FLSA
 F. Recordkeeping requirements of the FLSA
 G. How to promote and ensure compliance with the FLSA
 H. Best practices in complying with the FLSA, including policies, procedures, checklists, and forms

PAY 305: TRS Reporting
 A. Review of TRS eligibility and employee data
 B. Payroll processing of TRS-required data
 C. Overview of employment after retirement
 D. TRS website and RE Portal
 E. TRS records and reports
 F. TRS payments and penalties
 G. Other TRS reporting considerations

PAY 306: Compensation Management
(Same as PER 306)

    A. Federal and state legal requirements related to compensation management

    B. Local policy requirements related to compensation management

    C. Legal requirements related to worker classification (i.e., FLSA)

    D. Legal requirements related to leave management (i.e., FMLA)

    E. Legal requirements related to prohibitions in employee compensation (i.e., Equal Pay Act)

    F. Legal requirements related to income protection programs such as Workers' Compensation and Unemployment Insurance

    G. Financial and non-financial compensation packages

    H. Direct and indirect financial compensation systems

    I. Pay systems and distribution methods

    J. How to budget for compensation and benefits

    K. Administration of compensation plans, including annual pay increases, pay ranges and job classifications

    L. Trends in compensation management

    M. Long-range planning related to compensation systems

Personnel Curriculum

PER 101: Introduction to Personnel
    A. Role of human resources office
    B. Staffing components
    C. Employment arrangements
    D. Employee compensation
    E. Employee relations
    F. Personnel records management
    G. Communication

PER 103: Introduction to TRS: Collaboration of HR and Payroll
(Same as PAY 103)
    A. Function and purpose of Teacher Retirement System of Texas (TRS)
    B. Identification and understanding of TRS forms
    C. TRS member eligibility
    D. TRS eligible compensation
    E. Earning and purchasing TRS service credit
    F. Laws regulating employment after retirement
    G. TRS Reporting Employer (RE) Portal

PER 202: The Employment Process
    A. Staffing plans and formulas
    B. Recruitment
    C. Applications and interview process
    D. Selection and placement process
    E. New employee onboarding

PER 204: Personnel Management
    A. Employee classification
    B. FLSA requirements
    C. Documenting employee recognition
    D. Documenting unacceptable employee performance and conduct
    E. The employee discipline process
    F. Changes in employee status
    G. Reduction in force
    H. Grievance process

PER 205: Leaves & Absences
(Same as PAY 205)
    A. Legal requirements related to leaves and absences
    B. Legal requirements related to the temporary disability leave
    C. Legal requirements related to the Family and Medical Leave Act (FMLA)
    D. Workers Compensation as it relates to the district's leave program(s)
    E. Federal military leave as required by the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA)
    F. The difference between mandated state leave programs and local leave programs
    G. How to manage leave and absence programs and legal requirements as they relate to the programs

PER 301: Personnel Policies
    A. Understanding board policies
    B. Policy construction
    C. Types of policies
    D. Responsibilities in the development and management of policies
    E. Organization of employment policies
    F. The purpose and components of an employee handbook

PER 303: School Personnel Law
    A. Introduction to Texas school personnel law
    B. Hiring
    C. Contracts
    D. Leaves and absences
    E. Americans with Disabilities Act (ADA)
    F. Employee or independent contractor
    G. Employee complaints and grievances

PER 304: Fair Labor Standards Act Administration
(Same as PAY 304)
    A. Legal requirements related to the Fair Labor Standards Act (FLSA)
    B. To whom the FLSA applies
    C. Minimum wage provisions of the FLSA
    D. Overtime provisions of the FLSA
    E. Child labor provisions of the FLSA
    F. Recordkeeping requirements of the FLSA
    G. How to promote and ensure compliance with the FLSA
    H. Best practices in complying with the FLSA

PER 305: Creditable Years of Service and Service Records
   A. Creditable years of service for classroom teachers, full-time librarians, full-time counselors, and full-time registered nurses
   B. Private schools, colleges and universities accreditation, and the difference between public and private schools, colleges and universities
   C. Full-time teachers, full-time librarians, full-time counselors, and full-time registered nurses placement on the minimum salary schedule and salary calculation
   D. Teacher service record
   E. Various leave policies and transferability of leaves
   F. Military service
   G. Substitute teaching experience
   H. Teaching aide experience
   I. Procedures for verifying years of professional experience outside the U.S.

PER 306: Compensation Management
(Same as PAY 306)
   A. Federal and state legal requirements related to compensation management
   B. Local policy requirements related to compensation management
   C. Legal requirements related to worker classification (i.e., FLSA)
   D. Legal requirements related to leave management (i.e., FMLA)
   E. Legal requirements related to prohibitions in employee compensation (i.e., Equal Pay Act)
   F. Legal requirements related to income protection programs such as Workers' Compensation and Unemployment Insurance
   G. Financial and non-financial compensation packages
   H. Direct and indirect financial compensation systems
   I. Pay systems and distribution methods
   J. How to budget for compensation and benefits
   K. Administration of compensation plans, including annual pay increases, pay ranges and job classifications
   L. Trends in compensation management
   M. Long-range planning related to compensation systems

Public Education Information Management Systems (PEIMS) Curriculum

PEI 101: PEIMS Accuracy: Preparation (Student Attendance Accounting Handbook)
A. Student Attendance Accounting Handbook overview
B. Detailed review of SAAH sections 1-3
C. Importance of attendance procedures

PEI 103A: PEIMS Accuracy: Special Populations and Programs Part I
A. Student attendance audit queries
B. Data quality and assurance
C. Training district staff
D. Review Sections 1, 4, 5, and 6 of the Student Attendance Accounting Handbook

PEI 103B: PEIMS Accuracy: Special Populations and Programs Part II
A. Student attendance audit queries
B. Review Sections 7, 8, 9, 10, 11, 12 and 13 of the Student Attendance Accounting Handbook

PEI 105 PEIMS: Cohorts, Leavers and Accountability
A. Accountability umbrella
B. Texas Academic Performance reports (TAPR) – formerly AEIS
C. State accountability system A-F
D. Federal accountability (reporting)
E. Results Driven Accountability (RDA)
F. Reports and resources

PEI 107: Navigating TSDS for PEIMS Data Collections
A. What is Texas Student Data System (TSDS)?
B. Accessing TSDS
C. User roles
D. Using the TEDS
E. Establishing a Texas Unique ID for students and staff members
F. The PEIMS data submission process
G. Resolving validation and other edit errors
H. Submitting a TIMS ticket
I. Reports available at the completion of a data submission

PEI 108: Transcripts to PEIMS and Beyond
    A. What is a transcript
    B. Transcript governance
    C. Published Academic Achievement Record minimum standards
    D. Texas Records Exchange System (TREx)
    E. Graduation Plan and Cohorts
    F. PEIMS reporting of the transcript data
    G. TEA Accountability Application

PEI 109: All About Attendance and Absences
    A. Laws and rules governing attendance
    B. SAAH responsibilities of various district positions and roles
    C. Funding and ADA Codes
    D. Types of absences
    E. Auditing processes
    F. Attendance / Absences as reported via PEIMS
    G. Attendance / Absences are they relate to accountability
    H. Funding
    I. Suggestions for improvement

PEI 203: PEIMS: Discipline Details
    A. Overview of PEIMS discipline resources and discipline info published by TEA
    B. Overview of the PEIMS discipline records
    C. Review of discipline data elements
    D. Review of discipline data code tables
    E. Review of Appendix E of the Data Standards
    F. Review of the Student Attendance Accounting Handbook as it pertains to discipline
    G. Review of discipline edits
    H. Discipline impact on accountability
    I. Data quality for discipline data

PEI 204: PEIMS: Focus on Finance
    A. Understanding PEIMS
    B. Required budget and actual data for Submissions 1 & 2
    C. PEIMS Data Standards
    D. Texas Student Data System (TSDS) validation process and reports

PEI 205: TSDS PEIMS: Data, Errors and Reports
    A. PEIMS collections data elements
    B. TSDS file submission process
    C. Using the XML validation tool
    D. Using the delete utility
    E. Understanding file and data errors
    F. Resolving file and data errors using the eDM dictionary tools
    G. Accessing data within the collection
    H. Using the PEIMS reports to analyze and verify collection data

PEI 206: TSDS PEIMS and the Master Scheduling Connection
    A. The master schedule team members
    B. Master schedule development guidelines
    C. TSDS elements from the master schedule
    D. PEIMS and accountability impact
    E. Planning for accurate reporting

PEI 301: Administrator Overview of PEIMS
    A. Legacy PEIMS, TSDS, and TEDS
    B. Laws and legal sites
    C. PEIMS data usage
    D. Data collection schedule
    E. Manuals and guidebooks
    F. Access requirements
    G. Funding and attendance
    H. Accountability and other reporting
    I. Data quality assurance and compliance
    J. Responsibilities

PEI 302: PEIMS: The Foundation for Accountability
    A. Accountability umbrella
    B. Texas Academic Performance Report
    C. State accountability system regarding student data
    D. Indicators for Performance Based Monitoring (PBM)
    E. State accountability system regarding financial data
    F. TSDS reports as they reflect accountability data

PEI 303: PEIMS Auditing
(Same as AUD 303)
    A. Common terms and legal requirements
    B. Documentation and storage of information
    C. Audit process
    D. Risk assessment
    E. Reporting to management and the board

Purchasing and Supply Management Curriculum

PUR 101: Introduction to Purchasing and Supply Management
   A. Purchasing's role within a school district
   B. Legal requirements
   C. Texas Education Code - Purchasing
   D. Legal exceptions
   E. The purchasing function
   F. The bidding process
   G. Elements of a bid
   H. Competitive procurement categories
   I. Infrastructure development
   J. Consistent compliance

PUR 102: Applications of Purchasing Law
   A. Elements of the Education Code that apply to school purchasing procedures
   B. Legal methods for making school district purchases that exceed state monetary
         requirements
   C. Other state legal resources that control the purchasing function
   D. Federal laws and regulations that control purchases for federally funded programs

PUR 103: Purchasing Contracts
   A. Law of Agency
   B. Contract Identification
   C. Contract Selection
   D. Uniform Commercial Code
   E. Texas Contract Law
   F. School District Contracts
   G. E-rate Contracting
   H. Vendor Contracts
   I. Contract Administration

PUR 201: Purchasing Standards and Specifications
   A. General overview
   B. How standards are developed and used
   C. What standardization is and how to integrate it into a district's purchasing
       decisions
   D. The need to develop clean and concise specifications and the different types
       available
   E. What a scope of work is, when to use it, and the importance of a thorough
       description
   F. How to develop specifications
   G. The effect of specifications on evaluations and post-award

PUR204: Construction Purchasing Law (New)
    A. General Overview of laws, regulations and policies
    B. Explain the importance of planning and design work required by Texas law for school construction projects
    C. Describe each method allowed by Local Government Code 2269 that can be used to procure construction services
    D. Identify other state statutes that have an impact on LGC 2269
    E. Clarify limitations placed on procedures described in LGC if federal funds are used for the construction project

PUR205: Purchasing Compliance: Federal Fund Expenditures (EDGAR)
    A. Defining purchasing standards based on EDGAR requirements.
    B. Identifying federal procurement standards directly related to purchasing with federal funds.
    C. Identifying conflict of interest standards
    D. Summarizing the responsibilities districts have when utilizing purchasing cooperatives with regard to federal procurement
    E. Considering the federal standards for competition in purchasing
    F. Explaining the requirements for the different monetary levels of purchases
    G. Reviewing requirements for non-competitive proposals, small and minority business considerations, and resource conservation
    H. Defining Independent Estimates, Cost and Price Analysis, awarding agency documentation, bonding requirements, and contract provisions
    I. Reviewing specific areas that must be addressed regarding rebates, sale of federal surplus, and contract extensions

PUR 302: Purchasing and Stock Management
(Same as DIS 302)
    A. Purchasing process
    B. Elements of a contract
    C. Selecting items for stock
    D. Establishing stock levels
    E. Physical inventory
    F. Inventory management

PUR 303: Competitive Sealed Proposal/ Request for Proposals
    A. Overview of competitive sealed proposal process and request for proposals
    B. Components of an RFP
    C. Advertising requirements
    D. Similarities/differences from an invitation for bids
    E. How to prepare the scope of work
    F. Establishing and evaluating factors for evaluation

G. Methods of negotiation
H. Examples of RFP's
I. Sample guidelines from the federal government

PUR 305: Purchasing for Business Management
A. Purchasing basics
B. Legal requirements
C. Purchasing methods
D. Construction guidelines
E. Ethical misconduct
F. Use of technology
G. Purchase and sale of public real estate
H. Fixed assets
I. Food service

Risk Management & Safety Curriculum

RMS 101: Introduction to School Safety and Risk Management for all District Operations [NA_FUN Fundamentals of Risk Management (CSRM) equivalent]
- A. Defining a safe environment
- B. Strategies for a safe environment
- C. Components of risk management
- D. School safety

RMS 204: Three Year Safety Audits
- A. State and federal authority
- B. Assembling the audit team
- C. Using audit tools to guide the audit process
- D. Establishing audit timeline and executing the steps
- E. Collecting and analyzing the audit data
- F. Writing and presenting the findings
- G. Using data to affect positive change

RMS205: Emergency Operations Plan (EOP) Design
(Same as MAO205)
- A. Senate Bill 11
- B. Multi-hazard Emergency Operations Plan
- C. Defining Emergency vs Crisis
- D. Defining Emergency Response vs. Emergency Management
- E. Key Players
- F. Multi-Hazard & Incident Command Training
- G. Developing a School Emergency Plan

RMS 301: The Purchase of Insurance and Related Services [NA_ADM Administering School Risk (CSRM) equivalent]
- A. Risk management overview
- B. Legal requirements related to purchasing insurance
- C. Insurance marketplace
- D. Brokers and agents – services and selection
- E. Bidding for insurance
- F. Types of bids and specification content
- G. Guidelines for bid specifications and request for proposals
- H. Evaluating insurance carriers, pools, and third-party administrators

RMS 304: Workers' Compensation and Texas School Districts
- A. History of Texas Workers' Compensation
- B. Basics of Workers' Compensation
- C. Understanding Division of Workers' Compensation forms
- D. Risk Control
- E. Claims Management

RMS 306: Incident Command System (ICS) Threat Behavior Assessment
- A. Incident Command roles and responsibilities
- B. Planning process for forming an Incident Action Plan
- C. Tabletop exercises
- D. Threat assessment

RMS 308: Regulatory Compliance in Educational Environments
(Same as MAO 308) [NA_HAN Handling School Risks (CSRM) equivalent]
- A. HAZCOM and the Right to Know Law
- B. Indoor Air Quality (IAQ)/Indoor Environments
- C. Blood-borne pathogens
- D. Integrated Pest Management
- E. American with Disabilities Act (ADA)
- F. Asbestos awareness training
- G. Lead Regulations
- H. National Fire Protection Association (NFPA)

Approved CSRM Equivalent Courses

CSRM NA_MEA: Measuring School Risks
- A. Introduction and Qualitative Analysis for School Risks
- B. Qualitative Risk Assessment and Loss Run Analysis
- C. Quantitative Analysis: Tools and Forecasting
- D. The Risk Analysis Process

CSRM NA_FSR: Funding School Risks
- A. Introduction to Risk Financing
- B. Total Cost of Risk
- C. Risk Financing Team
- D. Insurance Coverages
- E. Deductible Plans
- F. Pooling & Self-Insurance
- G. Insurance Placement

CSRM NA_HAN: Handling School Risks [RMS 308: Regulatory Compliance in Educational Environments (TASBO) equivalent]
    A. Fundamentals of Controlling Risk
    B. Safety and Health Programs for School Districts
    C. School District Exposures
    D. Managing School Claims

CSRM NA_FUN: Fundamentals of Risk Management [RMS101: Introduction to School Safety & Risk Management for all District Operations (TASBO) equivalent]

    A. Risk Management Function and Process
    B. The School Risk Manager
    C. Identifying School Risks: Logical Classifications
    D. Identifying School Risks: Methods
    E. Gathering Loss Data

CSRM NA_ADM: Administering School Risks in Insurance [RMS 301: The Purchase of Insurance and Related Services (TASBO) equivalent]
    A. Introduction to Administering School Risks – The Risk Management Process
    B. The School Risk Management Team
    C. Communicating with the Risk Management Team
    D. Implementing the Risk Management Program
    E. Monitoring the Risk Management Program
    F. Ethics and the School Risk Manager

Note. RMS and CSRM courses will be counted in the Risk Management & Safety specialization

School Nutrition Curriculum

SNC 101: Introduction to School Nutrition
    A. The legal basis – federal and state regulations
    B. Non-compliance legal issues including negligence
    C. Differentiating between the various school nutrition programs
    D. Meal program options
    E. Policies, rules, regulations, and procedures
    F. Menu planning systems for school meals
    G. Breach of ethics
    H. Safety and sanitation requirements
    I. Required records and due dates
    J. The Texas Nutrition Policy

SNC 104: School Nutrition Accounting
    A. Fund types
    B. Accounting considerations
    C. Account code structure
    D. Inventory systems
    E. Budgeting
    F. Accounting transactions

SNC 201: School Nutrition Procurement
    A. Procurement overview
    B. Procurement purchasing methods
    C. Provision and solicitation requirements
    D. Types of purchasing contracts
    E. Awarding and managing the contract

SNC 203: School Nutrition Awareness
    A. History of school meal programs and cultural changes impacting school meals
    B. Importance of calories, fat and sodium in the American diet
    C. Rise of nutrition-related diseases in America
    D. Federal efforts to improve the nutritional health of school age children
    E. 2015-2020 Dietary Guidelines for Americans

SNC 205: Implementation of HACCP (Hazard analysis critical control points) Principles
- A. District warehouse advantages
- B. Receiving and storing properly
- C. Inventory calendar
- D. Equipment for handling frozen foods
- E. Walk-in freezer/refrigerator
- F. Warehouse staff and distribution
- G. HACCP overview
- H. Developing HACCP plans

SNC 301: School Nutrition Financial Management
- A. Major school nutrition programs
- B. Revenue and expenditures
- C. Direct and indirect costs
- D. Free and reduced eligibility
- E. USDA foods (commodities)
- F. Federal and state mandates affecting school nutrition programs
- G. Key performance indicators
- H. Benchmarking and trend analysis
- I. Budgeting
- J. Monitoring, evaluating, reporting and developing action plans

SNC 302: School Nutrition Personnel Management
- A. Recruitment
- B. Selection, probation, and placement
- C. Job descriptions and work schedules
- D. Training, job performance, remediation-documentation
- E. Change in status
- F. Policies, rules, regulations, and procedures
- G. Staffing, supervision, and in-service training
- H. Emergency training

SNC 304: USDA Foods Awareness
- A. Administration
- B. Eligibility
- C. Types of USDA foods
- D. Entitlement
- E. Procurement
- F. Surveys / TXUNPS
- G. Storage and handling
- H. Excess inventory

Instructional Materials Curriculum (formerly Textbooks)

TXT 101: Overview of Instructional Materials Management
(Same as DIS 104)
    A. Annual cycle of instructional materials
    B. Legal requirements concerning instructional materials
    C. State instructional material selection
    D. Sources involved with instructional material management
    E. Distribution styles of management
    F. Instructional material areas that need to be managed
    G. EMAT – the state inventory system

TXT 102: Instructional Materials Management Procedures
    A. The role Senate Bill 6 plays in instructional materials
    B. Steps in the evaluation and adoption process
    C. Identifying the subjects up for adoption in the current proclamation
    D. Chapter 66 TAC & Chapter 31 TEC
    E. District research committees and their functionality
    F. EMAT certification forms
    G. District & campus ordering processes
    H. Inventories and audits and the role they play in instructional materials management

TXT 200: Instructional Materials Budgeting and Finance
    A. The history of the TIMA
    B. Lega requirements of TIMA funding
    C. Overview of TIMA teams and responsibilities
    D. How to budget TIMA funds
    E. IMA financial processes

TXT 301: Managing the Curriculum Change Process
    A. Connection between the instructional materials coordinator and various departments when creating new course curriculum
    B. Instructional materials coordinator's involvement during the exploring and planning stages
    C. Obtaining instructional materials once a new course is approved
    D. Researching instructional materials.
    E. Acquiring new instructional materials
    F. Communication between instructional materials coordinator and those responsible for curriculum changes

Transportation Curriculum

TRN 101: Introduction to Transportation
    A. Introduction of duties of transportation director
    B. Rules and regulations of Texas Education Agency
    C. State reports
    D. School bus and tire purchasing procedures
    E. Bus driver requirements

TRN 102: Student Safety Management
    A. Behaviors that influence how a student disruption may resolve
    B. Key risk factors associated with student disruptive behavior
    C. Managing student bad behavior
    D. Intervention steps for drivers
    E. Creating a safe environment for disruptive students

TRN 200: Budget and Financial Planning for Transportation
    A. The budget development process
    B. Legal requirements related to developing a budget
    C. Approaches to preparing a budget
    D. Roles and responsibilities assigned to various parties in the budget development process
    E. Preparing multi-year projections
    F. Differences in budgeting for capital projects
    G. How to prepare multi-year budgets

TRN 201: Routing and Scheduling
    A. Development of bus routes
    B. Use of computer routing
    C. Bus routing scheduling
    D. Extracurricular scheduling

TRN 203: Emergency Preparedness
    A. Emergency response awareness (mitigation)
    B. Developing a comprehensive emergency response plan (preparedness)
    C. Implementing the plan / communicating actions (response)
    D. Restore normal operations (recovery)

TRN 205: Transporting Students with Special Needs
    A. Driver training
    B. IEP
    C. Parent interaction
    D. State and national guidelines
    E. Special needs equipment

TRN 206: Fleet Management
    A. Vehicle schedules and planning
    B. Developing specification requirements
    C. Establishing preventative maintenance programs
    D. Staffing and training
    E. Technology effectiveness

TRN 301: Transportation Personnel Management
    A. Staff selection
    B. Staff training (probation period)
    C. Supervision
    D. Evaluation

TRN 302: Technology and Transportation Working Together
    A. Transportation technology terms and definitions
    B. Awareness of technology in transportation
    C. Steps from purchasing to implementation
    D. Accountability and quality control

TRN 303: Transportation Compliance Roadmap
    A. Importance of compliance with state, federal and local laws
    B. Calendar of deadlines
    C. TEA's School Transportation Allotment Handbook
    D. Federal motor vehicle safety standards
    E. National Highway Traffic Safety Administration
    F. National Traffic Safety Board
    G. National Congress on School Transportation
    H. Department of Transportation Drug and Alcohol Testing – 49 CFR Part 40
    I. Department of Public Safety School Bus Division
    J. Local School Board Policy

TRN 306: Preparation of State Reports
    A. Students and programs eligible for reporting
    B. Reporting transportation route services to TEA
    C. Reporting transportation operations cost to TEA
    D. Maintaining supporting report documentation
    E. Determining transportation reporting data
    F. Vehicle and driver requirements
    G. State transportation allotment funding

TRN 309: Effective and Efficient Transportation
   A. Analyzing transportation programs using Baldrige management techniques
   B. Best practices for your district
   C. Route design for safety and efficiency
   D. Techniques for improving driver morale
   E. Evaluate transportation program and determine baselines for continuous improvement
   F. Use data to monitor and improve daily operations
   G. Productivity timeline tips

TASBO Online Courses

TASBO's online education courses count towards certification credit, and also provide 6 hours of continuing education credit. All course materials, including the exam, are provided online. Registration information is available on TASBO's website (www.tasbo.org) or the link below to the OnDemand Learning Certification Courses.

OnDemand Learning (tasbo.org)

APPENDIX A
Organizations Approved for Sponsorship of Continuing Education

All persons or organizations seeking to provide Continuing Education (CEU) activities to Texas Association of School Business Officials (TASBO) certified personnel must register and be approved by TASBO. Application with instructions and a list of providers may be found on the TASBO website at:

TASBO Approved Providers of CE - Google Drive

APPENDIX B
Approved Substitute and Equivalent Courses

Substitute Course Credits
Substitute courses are those taken in lieu of specific TASBO courses. These substitutes must be approved **in advance** by the appropriate research committee and the TASBO Professional Certification Committee. No more than two substitute or equivalent courses will be allowed for all certification levels combined. All substitute courses must include a test.

There are no approved substitute courses at this time.

Equivalent Course Credits
The TASBO Professional Certification Committee, upon petition from another school professional organization, will review the requirements of that organization for certification to determine which, if any, course equivalencies may be granted toward TASBO certification for that professional organization's certified members. No more than two substitute or equivalent courses will be allowed for all certification levels combined. All equivalent courses must include a test.

TASBO / National Alliance for Insurance Education & Research Certified School Risk Manager (CSRM) Course Cross-Reference

TASBO Risk Management Course	CSRM Course
RMS101: Introduction to School Safety & Risk Management for all District Operations	NA_FUN Fundamentals of Risk Management
	NA_FSR Funding School Risks
RMS308: Regulatory Compliance in Educational Environments	NA_HAN Handling School Risks
	NA_MEA Measuring School Risks
RMS301: The Purchase of Insurance and Related Services	NA_ADM Administering School Risks in Insurance

TASBO / Texas Association for Pupil Transportation (TAPT) Course Cross-Reference

TASBO Transportation Classes			TAPT Certification Classes		
ID	Class Name	Hours	ID	Class Name	Hours
101	**Introduction to Transportation**	**6**	01	**Introduction to Transportation**	**6**
	A. Introduction of duties of transportation director B. Rules and regulations of Texas Education Agency C. State reports D. School bus and tire purchasing procedures E. Bus driver requirements			Introduce duties of Transportation Director including TEA rules and regulations, state reports, school bus and tire purchasing procedures and bus driver requirements.	

TASBO Transportation Classes	TAPT Certification Classes

ID	Class Name	Hours	ID	Class Name	Hours
102	**Student Safety Management**	**6**	20.5	**Student Safety Management**	**3**
	A. Student management plan B. Driver training C. Safety equipment D. Classroom training E. Student conduct and safety F. Evaluation of program			Covers topics including safe student loading/unloading, safe student ridership, student evacuation procedures, protection of students from further injury following bus accidents, and procedures for students in crisis situations such as hostage, weapons, and weather.	
201	**Routing and Scheduling**	**6**	05	**Routing and Scheduling**	**6**
	A. Development of bus routes B. Use of computer routing C. Bus routing scheduling D. Extracurricular scheduling			Requirements for establishing school bus routes, understanding computer programs, extra trip scheduling, and staggered school starting times for multiple bus runs.	
206	**Fleet Management**	**6**	06	**Inspection and Maintenance**	**6**
	A. Vehicle schedules and planning B. Developing specification requirements C. Establishing preventative maintenance programs D. Staffing and training E. Technology effectiveness			Specifications and equipment for school buses, fleet replacement policies, preventative maintenance programs, parts inventory procedures and cost analysis.	
205	**Transporting Students with Special Needs**	**6**	11	**Special Transportation**	**6**
	A. Driver training B. IEP C. Parent interaction D. State and national guidelines E. Special needs equipment			Familiarize with the legal basis for providing special transportation to include definitions of handicapping conditions and understanding terminology. Familiarize with the Individualized Education Program and current trends and court rulings; become aware of regulations governing discipline of handicapped students. Become knowledgeable of the placement process and communications used during placement; understand the role of the parent in special transportation. Develop knowledge of general guidelines and requirements for routing and scheduling of special transportation bus routes. Become aware of resources available for in-service training of special transportation personnel.	
301	**Personnel Management**	**6**	08	**Personnel Management**	**6**
	A. Staff selection B. Staff training (probation period) C. Supervision D. Evaluation			Selection of staff, in-service training, job descriptions, wages and benefits, and employee award programs.	

TASBO Transportation Classes			TAPT Certification Classes		
ID	**Class Name**	**Hours**	**ID**	**Class Name**	**Hours**
305	**Evaluation of Transportation**	6	10	**Evaluation of Transportation Operations**	6
	A. Evaluate policies and procedures for operating a school transportation program B. Review of a module on evaluation of transportation program			Study of evaluation models for school transportation programs. Students will perform an evaluation of transportation programs in their districts.	
306	**Preparation of State Reports and Department Budgeting**	6	12	**State Reporting**	6
	A. Route services report B. School transportation operation report C. Hazardous transportation funding D. Annual updates			Becoming familiar with state reports and funding, including rider eligibility requirements, eligible route service requirements, and use of the Foundation School Program Payment System.	
200	**Budget and Financial Planning for Transportation**		12.5	**Budgeting**	3
	A. Budget development process B. Approaches to preparing a budget C. Preparing multi-year projections D. Budgeting for capital projects			Becoming familiar with all parts of an account code, assessing and prioritizing the needs of your department, establishing a procedure for managing funds on an annual basis and protecting your investment.	
309	**Effective and Efficient Transportation**	6	24	**Transportation: An Effective & Efficient Business**	6
	▪ Analyzing transportation programs using Baldrige management techniques ▪ Best practices for your district ▪ Route design for safety and efficiency ▪ Techniques for improving driver morale ▪ Evaluate transportation program and determine baselines for continuous improvement ▪ Use data to monitor and improve daily operations ▪ Productivity timeline tips			Takes the basic transportation management techniques and shows how to create and evaluate a super-efficient business that is focused on customer satisfaction.	

APPENDIX C
TASBO Code of Ethics

A school business official in Texas is a professional educator dedicated to public service in the schools of this state. As a professional educator one's professional behavior must conform to a code of ethics. The code must be idealistic and practical as applied to members of our profession. School business officials acknowledge that the schools belong to the public and are created for the purpose of offering equal educational opportunity to all residents of this state. School business officials shall assume the responsibility of providing leadership and expertise as business officials to maintain exemplary standards of conduct both professionally and morally. It is understood that the business official's actions are observed and appraised by students, fellow professionals, and members of the community.

Therefore, and to these ends, members of the Texas Association of School Business Officials and TASBO certificate holders subscribe to the following statements of standards.

The Texas School Business Official:
1. Makes the quality of education for students and the reasonable ability of taxpayers to pay the cost of education the basic values in all decisions and actions.
2. Fulfills all professional responsibilities with honesty and integrity.
3. Obeys all local, state and federal laws which govern their activities.
4. Implements to the best of their ability the policies of the Board of Trustees and the administrative regulations of their superiors.
5. Avoids the use of their position for personal gain through influence politically, socially, or economically.
6. Maintains the highest degree of professional training possible through continuing educational programs and personal research.
7. Earns academic degrees or professional certification only from accredited and legally constituted institutions.
8. Honors all contracts until fulfillment or legally released.
9. Honors the public trust.

TASBO Standards of Conduct
In this age of accountability, when the activities and conduct of school business officials are subject to greater scrutiny and more severe criticism than ever before, Standards of Conduct are in order. The association cannot fully discharge its obligation of leadership and service to its members short of establishing appropriate standards of behavior.

In relationships within the public school district, it is expected that the School Business Official will:

1. Support the goals and objectives of the employing school system.
2. Interpret the policies and practices of the district to subordinates and the community fairly and objectively.
3. Implement, to the best of the official's ability, the policies and administrative regulations of the district.
4. Assist fellow administrators as appropriate in fulfilling their obligations.
5. Build the best possible image of the school district.

6. Refrain from publicly criticizing board members, administrators, or other employees.
7. Help subordinates to achieve their maximum potential through fair and just treatment.

In the conduct of business and discharge of responsibilities, the School Business Official will:

1. Conduct business honestly, openly, and with integrity.
2. Avoid conflict of interest situations by not conducting business with a company or firm which the official or any member of the official's family has a vested interest.
3. Avoid preferential treatment of one outside interest group, company, or individual over another.
4. Uphold the dignity and decorum of the office in every way.
5. Avoid using the position for personal gain.
6. Never accept or offer illegal payment for services rendered.
7. Refrain from accepting gifts, free services, or anything of value for or because of any act performed or withheld.
8. Permit the use of school property only for officially authorized activities.

In relationships with colleagues in other districts and professional associations, it is expected that the School Business Official will:

1. Support the actions of a colleague whenever possible, never publicly criticizing or censuring the official.
2. Offer assistance and/or guidance to a colleague when such help is requested or when the need is obvious.
3. Actively support appropriate professional associations aimed at improving school business management and encourage colleagues to do likewise.
4. Accept leadership roles and responsibilities when appropriate, but refrain from "taking over" any association.
5. Refrain from using any organization or position of leadership in it for personal gain.
6. Abide by applicable TASBO policies, including the Harassment Policy 1651, and act professionally when representing TASBO or participating in any TASBO functions or activities.

APPENDIX D
Application Forms & Resources

The following forms are available in Appendix D.
- Certification Action Plan
- Certification Application
- Continuing Education Provider Registration Form
- Continuing Education Attendance Report
- Components and Competencies
- Certification Frequently Asked Questions

CERTIFICATION APPLICATION

Please select the level of certification for which you are applying (select only one).

☐ Certified Texas School Business Specialist (CTSBS)

☐ Certified Texas School Business Official (CTSBO)

☐ Registered Texas School Business Official (RTSBO)

☐ Registered Texas School Business Administrator (RTSBA)

APPLICANT INFORMATION

Applicant Name (as it should appear on certificate) _____

Title of Present Position _____

Organization _____

Email _____ Business Telephone_____

Address to Mail Certificate _____

City/State/Zip _____

TASBO CANDIDATE AGREEMENT

I certify that, to the best of my knowledge, the information on this certification application is true, complete, and accurate. I authorize TASBO to verify the accuracy of any information contained in, or supplied in support of the application from any person(s) having knowledge of such information. I understand that violation of the TASBO Certification Code of Ethics and Standards of Conduct may be grounds for disciplinary action and possible denial or revocation of certification. I recognize certification, once granted, may be revoked at any time if it is established that information provided for certification or for recertification is not accurate and/or complete; if I engage in illegal or inappropriate conduct once certification is conferred; or if I violate the TASBO Code of Ethics and Standard of Conduct.

I understand that I must notify TASBO in writing to the Executive Director or Board President of the occurrence of any of the following events within 30 days of the date certificate holder has knowledge of these events:

- the conviction or imposition of deferred adjudication of the licensee or certificate holder of any of the following:
  - a felony;
  - a crime of moral turpitude;
- As used in this section, a conviction includes the initial plea, verdict, or finding of guilt, plea of no contest, or pronouncement of sentence by a trial court even though that conviction may not be final or sentence may not be actually imposed until all appeals are exhausted.

Should my certification be revoked or suspended for any reason, I understand that I must immediately cease using the TASBO credentials.

By my signature below and on the following page, I attest that I will maintain my certification as required and uphold the TASBO Code of Ethics and Standard of Conduct.

Applicant Signature_____Date_____

TASBO CODE OF ETHICS
Certified individuals subscribe to the following statements of ethics and standards of conduct.

The Texas School Business Official:
1. Makes the quality of education for students and the reasonable ability of taxpayers to pay the cost of education, the basic values in all decisions and actions.
2. Fulfills all professional responsibilities with honesty and integrity.
3. Obeys all local, state and federal laws which govern their activities.
4. Implements to the best of their ability the policies of the Board of Trustees and the administrative regulations of their superiors.
5. Avoids the use of their position for personal gain through influence politically, socially, or economically.
6. Maintains the highest degree of professional training possible through continuing educational programs and personal research.
7. Earns academic degrees or professional certification only from accredited and legally constituted institutions.
8. Honors all contracts until fulfillment or legally released.
9. Honors the public trust.

TASBO Standards of Conduct
In relationships within the school district it is expected that the School Business Official will:
1. Support the goals and objectives of the employing school system.
2. Interpret the policies and practices of the district to subordinates and the community fairly and objectively.
3. Implement, to the best of the official's ability, the policies and administrative regulations of the district.
4. Assist fellow administrators as appropriate in fulfilling their obligations.
5. Build the best possible image of the school district.
6. Refrain from publicly criticizing board members, administrators or other employees.
7. Help subordinates to achieve their maximum potential through fair and just treatment.

In the conduct of business and discharge of responsibilities, the School Business Official will:
1. Conduct business honestly, openly and with integrity.
2. Avoid conflict of interest situations by not conducting business with a company or firm which the official or any member of the official's family has a vested interest.
3. Avoid preferential treatment of one outside interest group, company or individual over another.
4. Uphold the dignity and decorum of the office in every way.
5. Avoid using the position for personal gain.
6. Never accept or offer illegal payment for services rendered.
7. Refrain from accepting gifts, free services or anything of value for or because of any act performed or withheld.
8. Permit the use of school property only for officially authorized activities.

In relationships with colleagues in other districts and professional associations, it is expected that the School Business Official will:
1. Support the actions of a colleague whenever possible, never publicly criticizing or censuring the official.
2. Offer assistance and/or guidance to a colleague when such help is requested or when the need is obvious.
3. Actively support appropriate professional associations aimed at improving school business management and encourage colleagues to do likewise.
4. Accept leadership roles and responsibilities when appropriate but refrain from "taking over" any association.
5. Refrain from using any organization or position of leadership in it for personal gain.
6. Abide by applicable TASBO policies, including the Harassment Policy 1651, and act professionally when representing TASBO or participating in any TASBO functions or activities.

Applicant Signature _____ Date _____

Continuing Education Provider Registration Instructions

All persons or organizations seeking to provide Continuing Education (CEU) activities to Texas Association of School Business Officials (TASBO) certified personnel must register and be approved by TASBO.

The following entities are pre-approved as providers of continuing education and are not required to fill out the provider registration form.
- Agencies, commissions, and/or boards of the State of Texas (243)
- Agencies, commissions, and/or boards of the Federal government (284)
- Regional education service centers
- Accredited institutions of higher education
- TASBO regional affiliates
- ASBO International (111)
- Texas Society of Certified Public Accountants (108)
- American Institute of Certified Public Accountants (436)

The following entities are required to fill out Sections A and B of the provider registration form.
- State and national professional education associations that have offered professional development for at least ten years and have tax exempt status

The Continuing Education Provider Registration Form is available at: TASBO CE Provider Application

All other entities and organizations are required to fill out Sections **A**, **B**, and **C** of the provider registration form.

The TASBO Professional Certification Standing Committee shall be the decision-making authority on all questions and issues related to CEU approved providers.

Please submit completed registration form to:

Texas Association of School Business Officials
Director of Certification
5920 West William Cannon Dr, Bldg 1, Suite 200
Austin TX 78749

Email: cert@tasbo.org
Fax: 512.462.1782

All questions regarding the CEU provider registration process should be directed to cert@tasbo.org

Continuing Education Provider Registration Form

SECTION A

Part 1 – Provider Information

_____
Name of Provider (Individual or Organization)

_____
Primary Contact Name

_____
Mailing Address   City, State and Zip

_____
Email Address   Phone

_____
Website

Part 2 – Specialization Area

Check the area(s) covered in your training session(s).

	Accounting and Financial Management (includes auditing and reporting, budget and financial planning, and cash management)		Leadership and Management
	Facility and Construction Management		Purchasing and Materials Management
	Human Resources / Capital Management (includes payroll management)		Safety and Risk Management
	Information Technology Management (includes PEIMS, information technology, and records management)		Student Support Services (includes school nutrition, textbooks, transportation and printing)

SECTION B – Provider Assurances

All providers must meet the following requirements:

1. The provider must supply documentation of continuing education to the attendee. Such documentation must include the activity attended, instructor's name, date of training, total CEU hours earned, provider's name and provider's TASBO identification number.
2. The provider's goals for any training activity must be aligned with the TASBO Mission and Values Statement.
3. The provider must comply fully with the nondiscrimination provisions of all federal and state statutes, laws, and rules and prohibit unlawful discrimination in the provision of CEU activities.
4. Sessions offered by the provider must contribute to the advancement of professional knowledge and skills in school business and operations.
5. The provider must make Texas Association of School Business Officials contact information available to all attendees to facilitate requests for additional information or complaint procedures.
6. Providers who contract with other individuals or entities for the delivery of CEU activities must monitor the quality of those activities.

TASBO reserves the right to revoke approved provider status.

On behalf of the provider designated on this form, I understand and agree to the above requirements and verify that the information provided on this form is true, correct, and complete.

_____

Printed Name of Individual Provider or Authorized Representative

_____

Title of Individual Provider or Authorized Representative

_____   _____

Signature of Applicant or Authorized Representative   Date

Section C

General Instructions: Please provide short responses to the following items in the space provided. Applicants may be asked to submit additional information upon request.

1. Provide a brief description of your own or your organization's qualification to provide professional development activities to TASBO-certified personnel.

2. Briefly summarize the types of continuing professional development activities/training you or your organization would provide to TASBO-certified personnel.

3. Explain how your professional development activities are aligned to the proficiencies outlined in the TASBO Components and Competencies listed in Appendix E of the Professional Certification Program Manual.

4. Describe the process used for qualifying your instructors.

Continuing Education Attendance Report
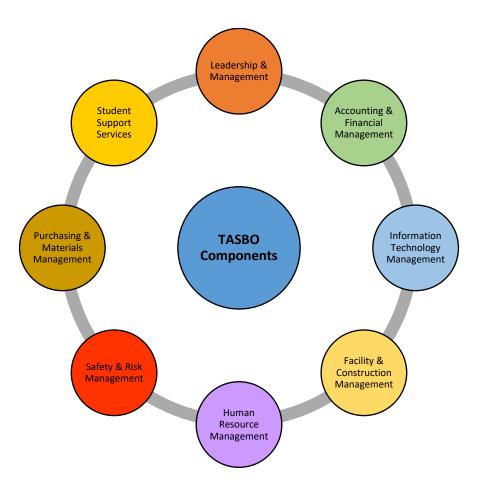# for non-TASBO events sponsored by
TASBO-approved providers

(For TASBO-Certified Individuals Only)

This report contains a true and accurate record of continuing education credit hours attended and applicable to the certification program of the Texas Association of School Business Officials. Continuing education hours must be obtained from an approved provider, and must focus on school business and operations topics, such as best practices, legislative and regulatory topics. **Vendor product training is not eligible for continuing education credit.**

Name_____

TASBO ID Number_____

Activity Attended _____

Instructor/Presenter_____

Date(s) of Attendance_____

Total Continuing Education Credit Hours _____
(Attendance of 50 minutes minimum is required for each one hour)

_____
Approved Provider Name

_____
Provider ID Number

TASBO-certified members are responsible for posting their own hours through the TASBO website. Copies of attendance forms must be retained by the certified TASBO individual for three years.

_____

APPENDIX E
Components and Competencies

TASBO has identified eight core **components**, or areas of school business and operations, necessary to operate a school district in Texas. Each of the components is comprised of numerous **competencies**, or skills, required to be successful in that area. Due to the operational complexities of Texas school districts, various individuals within a school district may be responsible for those competencies at any given time. However, the competencies are related to the role of most school business officials, either directly or indirectly.

The TASBO Certification Course Curriculum is aligned with the Components and Competencies to ensure that each of the identified competencies is addressed in at least one certification course.

		LEADERSHIP AND MANAGEMENT (1X)
11.1		Develop and implement an appropriate plan of operations for the school business program.
	11.1.1	Develop and implement a plan for the school business operations.
	11.1.2	The business operations plan identifies the school business operation and its responsibilities for the school district.
	11.1.3	The business operations plan is based upon the needs of the district and is supported through a system of data-driven analysis and decision-making.
	11.1.4	The business operations plan includes on-going staff development for the improvement of business office employees' knowledge and skills.
11.2		Formulate an organizational structure for the management of the school business program, where applicable and if required.
	11.2.1	An organizational chart exists for the business operation indicating all positions and relationships within the program.
	11.2.2	The organizational chart indicates the relationship of the business operation to the rest of the school district.
	11.2.3	Employees within the business operation and employees external to the business operation adhere to the organizational structure.
	11.2.4	Job descriptions exist for each employee within the business operation.
11.3		Communicate effectively.
	11.3.1	A system of internal communications exists within the business operation.
	11.3.2	A system of internal communications exists between the business operation and the rest of the school district.
	11.3.3	An external program of communication exists between the business operation and constituents and citizens who may or may not be residents within the school district.
11.4		Exhibit an understanding of the mission and goals of the school district.
	11.4.1	The mission of the school district is posted in the offices within the business operation.
	11.4.2	The goals in the operating plan for the business operation reflect strategies to meet the mission and goals of the school district.
	11.4.3	The budget document reflects and articulates what goals are being addressed for the school year.
	11.4.4	The head of the business office articulates the mission and goals of the school district and how they are being met to the various stakeholders.
11.5		Establish and implement a system of management based on principles of team building and collaboration.
	11.5.1	The business operation staff works directly with campus leadership (improvement) teams and district leadership (improvement) teams to provide expertise as needed.
11.6		Follow all local policies as well as state and federal laws and regulations in the operation of the school business program.
	11.6.1	The school district has a Board Policy Manual that has been approved and adopted by the board of trustees.
	11.6.2	The school district has an administrative regulation (procedures) manual that interprets and implements the business operation policies of the board of trustees to the various departments and campuses.

	11.6.3	The business operation staff understands the difference between a policy and a regulation (procedures).
	11.6.4	The district has an external auditor who provides and discloses, through a management letter or through the external audit process, areas of noncompliance.
	11.6.5	The business operation responds to areas of noncompliance with a detailed plan of correction and implementation to ensure compliance in the future.
	11.6.6	Each business operation has a calendar of relevant dates and timelines to comply with internal guidelines as well as state and federal laws and regulations.
	11.6.7	District adheres to all federal and state laws and local policies regarding employment of personnel.
11.7		Acquire the skills necessary to negotiate contracts and conflicts.
	11.7.1	Policies and/or procedures are in place granting authority to an individual to negotiate contracts and conflicts on behalf of the district.
	11.7.2	Business operation employees have been formally trained in conflict resolution techniques and contract negotiations.
	11.7.3	The district has contacted other school districts and entities to determine if they have similar contracts for comparison purposes.
	11.7.4	Contracts are continuously monitored to ensure compliance and accurate billing.
11.8		Develop and maintain business procedure manuals for all school business program departments.
	11.8.1	Written procedures and guidelines exist for each identified area of the business operation and are found in one location.
	11.8.2	Procedures are monitored, reviewed, and updated annually after receiving staff input.
	11.8.3	Procedures are communicated throughout the district.
11.9		Use technology tools effectively.
	11.9.1	The school district uses a software program in the areas of payroll, accounting, and accounts payable.
	11.9.2	School business operation staff has been trained in appropriate software applications.
	11.9.3	Data-driven decisions are derived from internal databases that can be queried and sorted in a variety of ways.
	11.9.4	The school district has developed software and hardware standards in order to efficiently maintain the technology within the district.
	11.9.5	The school district ensures that the district's business operation has adequate hardware to support applicable software.
11.10		Exhibit ethical behavior in all actions.
	11.10.1	The board of trustees has adopted policies that provide appropriate guidance to business operation staff in ethical conduct.
	11.10.2	Business operation staff has taken a course in ethics.
11.11		Administer school elections as required by state law.
	11.11.1	The board of trustees has called each election and adopted the appropriate election order as part of the district's minutes.

	11.11.2	The election has been held within the prescribed time frames.
	11.11.3	Proper notice has been given in English and Spanish for the newspaper and for postings.
	11.11.4	Candidates for board elections have completed the appropriate forms and have submitted their financial disclosure forms at the appropriate times.
	11.11.5	Political Action Committees have registered with the school district and have filed the required forms in a timely manner.
	11.11.6	Pre-clearance from the United States Department of Justice has been obtained for any election changes.
	11.11.7	Election judges and clerks have been named and approved by the board of trustees.
	11.11.8	The board of trustees has canvassed and certified the election results within the required time frame after the election.
	11.11.9	interlocal governmental agreements must be prepared and approved by the governing board of each entity.
	11.11.1	Training hours for board members are reported as required by law.
		Internal Audit
12.1		Manage the Internal Audit Activity
	12.1.1	**Planning**
	12.1.1.1	Effectively manage and establish priorities that align with organizational goals
	12.1.1.2	Utilize risk assessments that include input from management and the board
	12.1.1.2	Deploy engagements that attribute to improving management's risks, adding value, and improving operations and processes
	12.1.2	**Communication**
	12.1.2.1	Inform and obtain approval from board for planned engagements and related activities
	12.1.2.2	Ensure that proper resources are available and inform management and the board where there may be impacts due to resource limitations
	12.1.3	**Policies and Procedures**
	12.1.3.1	Develop an environment that guides staff in the execution of their work including the use of formal manuals or other documented policy and procedure
	12.1.4	**Reporting to the Board and Senior Management**
	12.1.4.1	Assure that governance processes, risk management, and controls are effective
	12.1.4.2	Inform on the progress of audit plan completion and reasons for any deviations
	12.1.4.3	Alert to significant risk exposure and control issues that could negatively impact the completion of vision and mission objectives
	12.1.4.4	Report on conditions related to control weaknesses, fraud, irregularities, illegal acts, errors, inefficiency, waste, ineffectiveness, conflicts of interest, and financial viability in a manner that allows management and the board to make appropriate decisions on actions to be taken
12.2		Nature of Work
	12.2.1	**Governance**
	12.2.1.1	Contribute to the improvement of governance through the promotion of ethics and values within the organization

	12.2.1.2	Communicate appropriate and timely information ensuring effective management and accountability for all process owners
	12.2.1.3	Evaluate culture and use results to enhance processes and structures implemented by the board toward achievement of organizational objectives
	12.2.2	**Risk Management**
	12.2.2.1	Identify and assess risks across the organization
	12.2.2.2	Determine any impact of risks to reliability and integrity of financial and operational information
	12.2.2.3	Determine any impact of risks to the safeguarding of assets
	12.2.2.4	Determine any impact of risks to compliance with laws, regulations, policies and procedures
	12.2.3	**Control**
	12.2.3.1	Evaluate the effectiveness and efficiency of controls
	12.2.3.2	Promote continuous improvement
12.3		Engagement Planning
	12.3.1	Establish objectives for each audit engagement or activity
	12.3.2	Consider the possibility of significant errors, fraud, and noncompliance
	12.3.3	Consider the relevant systems, records, personnel, and physical properties
	12.3.4	Utilize work programs that guide the staff in identifying, analyzing and evaluating data, as well as docume
12.4		Performing the Engagement
	12.4.1	Identify sufficient, reliable, relevant, and useful information to achieve the audit objectives
	12.4.2	Base conclusions and results on appropriate analyses and evaluations
	12.4.3	Work paper documentation must support all conclusions and results
	12.4.4	Ensure objectives are achieved, quality is assured, and staff are developed through proper supervision
12.5		Communicating Results
	12.5.1	**Criteria for Communicating**
	12.5.1.1	Include audit objectives, scope, conclusions, recommendations, and corrective action plans
	12.5.1.2	Acknowledge commendations where applicable
	12.5.1.3	Background information should be included when necessary to further explain objectives and scope
	12.5.1.4	Agreement with results should be stated and any disagreements fully explained
	12.5.2	**Quality of Communications**
	12.5.2.1	Present with accuracy, clarity, completeness, and timeliness
	12.5.2.2	Utilize useful, positive, and well-meaning content and tone that focuses on the organizational objectives

	12.5.3	**Disseminating Results**
	12.5.3.1	Ensure that audience is the responsible party that will give due consideration to results reported
	12.5.3.2	Consult with management and legal counsel where appropriate
	12.5.3.3	Restrict the use of results by controlling who receives information
	12.5.3.4	Utilize a draft process that can facilitate any misunderstandings and misinterpretations
12.6	Monitoring Progress	
	12.6.1	Maintain a system that monitors the disposition of the results communicated
	12.6.2	Establish a follow-up process to ensure that corrective actions have been effectively implemented
	12.6.3	Communicate where applicable unsatisfactory responses/actions
12.7	Resolution of Management's Acceptance of Risks	
	12.7.1	Discuss all instances where management has accepted a level of risk that may be unacceptable to the organization
	12.7.2	Any unresolved matter must be communicated to the board and any other applicable parties
	12.7.3	Allow management to resolve risk
	ACCOUNTING AND FINANCIAL MANAGEMENT (2X)	
21.1	Utilize the Financial Accountability System Resource Guide as the financial accounting system for the school district.	
	21.1.1	Appropriate staff is familiar with and has access to the FASRG.
	21.1.2	Documented operating procedures reflect FASRG compliance.
21.2	Require that the accounting system complies with the requirements of the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).	
	21.2.1	The basis of accounting is in compliance with GASB and FASB requirements for the specific type of fund or financial statements.
	21.2.2	All information required for external and internal financial reporting purposes is maintained in the appropriate format.
	21.2.3	Information is maintained from year to year to comply with Generally Accepted Accounting Principles (GAAP).
21.3	Utilize an encumbrance system of accounting.	
	21.3.1	Appropriate staff has read Encumbrance Accounting, Section 1.1.6-1.1.6.2, of the Financial Accountability System Resource Guide's (FASRG) Financial Accounting and Reporting Module.
	21.3.2	Appropriate staff understands the relationship between the encumbrance accounting concept/guidelines and their accounting software.
	21.3.3	Purchase orders are sequentially numbered and accounted for in district administrative guidelines.
	21.3.4	All purchase orders are issued and funds encumbered prior to purchasing the service or item.
	21.3.5	Appropriate level(s) of approval or authorization for purchases are set by administrative guidelines or board policy and followed.

	21.3.6	Acknowledgment of receipt of goods and/or services and authorization to pay for any or all items on a purchase order are established by administrative guidelines.
	21.3.7	Purchase orders are partially or fully liquidated when canceled or paid.
	21.3.8	Purchase orders are appropriately reflected in the general ledger, subsidiary ledger(s), and applicable accounts payable reports at all stages of the encumbrance process.
21.4		Maintain a system of checks and balances (i.e., internal controls).
	21.4.1	Appropriate staff has read Internal Control, Section 1.5, of the Financial Accountability System Resource Guide's (FASRG) Financial Accounting and Reporting Module and all of its related sub-topics.
	21.4.2	District accounting policy and operating procedures include a district-applicable internal control system, complete with review and revision standards and implementation guidelines.
	21.4.3	The district's internal control system is followed.
	21.4.4	Effectiveness of the district internal control system is analyzed both internally (periodic in-house review) and externally (independent audit review). Appropriate changes are implemented when necessary.
21.5		Recognize revenue and expenditures in the appropriate accounting period.
	21.5.1	All revenues and expenditures/expenses are recorded in the appropriate accounting period for the basis of accounting required and in compliance with Generally Accepted Accounting Principles (GAAP).
	21.5.2	All cash receipts are recorded in the appropriate accounting period.
	21.5.3	All disbursements are recorded in the appropriate accounting period.
	21.5.4	All receivables are recorded in the appropriate accounting period.
	21.5.5	All liabilities are recorded in the appropriate accounting period.
21.6		Utilize modified and full accrual accounting in accordance with Generally Accepted Accounting Principles (GAAP) for classifying fund and receipt accounts.
21.7		Reconcile bank statements on a monthly basis.
	21.7.1	All bank accounts are reconciled to the general ledger within 30 days after receipt of bank statements.
	21.7.2	Reconciling items that are not timing differences are posted to the general ledger in an acceptable time period.
	21.7.3	Outstanding reconciling items are periodically reviewed and adjustments made when necessary.
21.8		Ensure that a sequential system for check numbers is maintained.
	21.8.1	All checks are issued in sequential order and are pre-numbered or sequentially numbered.
	21.8.2	A log or other appropriate method is used to account for all checks to include issues and voids.
21.9		Establish and maintain an asset accounting system .

	21.9.1	depreciable and non-depreciable assets, complete with review and revision standards and implementation guidelines.
	21.9.2	A detailed list of the district's depreciable assets is maintained.
	21.9.3	Reconciled detail is available to substantiate the depreciable assets included in the general ledger and/or on the district financials.
	21.9.4	The depreciable asset capitalization policy is reflected in the assets recorded for depreciation purposes in proprietary funds and/or district-wide financial statements (GASB 34).
	21.9.5	District accounting policy and/or board policy (Legal and Local) includes asset receipt tracking, accountability, recording of donated items, and disposal guidelines.
	21.9.6	Verification of location and condition of applicable assets is performed.
	21.9.7	Compliance with federal regulations (EDGAR) related to asset management.
	21.9.8	Establish a system to manage controllable, non-depreciable assets.
21.10		Prepare accurate periodic financial reports for all stakeholders.
	21.10.1	System reports are available to applicable personnel, as needed.
	21.10.2	System and/or custom reports are available to management on a monthly basis or upon request.
	21.10.3	System and/or customized reports are provided to the board of trustees on a monthly basis.
21.11		Submit accurate financial reports to Texas Education Agency (TEA) through the Texas Student Data System (TSDS) / Public Education Information Management System (PEIMS).
	21.11.1	PEIMS "Actual Financial" data are balanced to the appropriate audited financial statements prior to submission. (20032 Actual Sub-Category/InterchangeFinanceExtension/midyear submission)
	21.11.2	snapshot date in the PEIMS data standards prior to submission. (20030 Budget Sub-Category/InterchangeFinanceExtension/fall submission)
	21.11.3	Other TSDS / PEIMS submissions that impact funding and accountability are verified for accuracy prior to submission.
	21.11.4	Process document outlining steps for submission and signifying Business/Finance staff responsible for review/approval.
21.12		Keep the superintendent, board of trustees and other stakeholders informed of the financial condition of the school district.
	21.12.1	Cash position status is reported to the superintendent and/or board of trustees (or designated committee) on a monthly or quarterly basis.
	21.12.2	Prepare a balance sheet and distribute, as needed.
	21.12.3	Status of current year revenue in comparison to budgeted revenue is reported to the superintendent and/or board of trustees (or designated committee) on a monthly basis.
	21.12.4	Status of current year expenditures in comparison to appropriations is reported to the superintendent and/or board of trustees (or designated committee) on a monthly basis.
	21.12.5	Superintendent and/or board of trustees are informed of situations that might affect the financial condition of the district.
	21.12.6	Annual audited financial statements are reviewed with the administration and the board of trustees.
	21.12.7	Annual report to management is reviewed with the board of trustees (or designated committee).
	21.12.8	Investment reports required by the Public Funds Investment Act (PFIA) are presented to the Board.

21.13	Maintain a chart of accounts in accordance with district needs.	
	21.13.1	All codes are in compliance with the codes in the Financial Accountability System Resource Guide (FASRG).
	21.13.2	Local option and locally defined codes are documented in the operating procedures.
21.14	Continuously monitor the accounting system and make adjustments as necessary.	
21.15	Process financial transactions on a timely basis.	
21.16	Plan for the acceptance of special revenue funds (SRF) and assure that expenditures are accounted for properly.	
	21.16.1	SRF awards follow district guidelines, comply with district policy, state and federal regulations and are authorized by the proper administrative channels and/or the board of trustees.
	21.16.2	Project budgets are appropriately reflected in the general ledger prior to encumbering funds.
	21.16.3	SRF revenues and expenditures are recorded in accordance with Generally Accepted Accounting Principles (GAAP).
	21.16.4	SRF expenditures comply with the guidelines of the granting organization.
	21.16.5	SRF budget amendments are posted in accordance with district policy.
	21.16.6	SRF reimbursement requests are processed in accordance with district policy.
	21.16.7	reconciliation of the financial aspects with the application, implementation, and reporting aspects of SRF.
21.17	Establish proper procedures for the acceptance of donations and gifts and assure that expenditures are made in accordance with the purposes and requests of the donor, when appropriate and legal.	
	21.17.1	Guidelines and/or policies are established and followed for the receipt of donated merchandise and/or funds.
	21.17.2	Guidelines and/or policies comply with federal, state, and local regulations.
	21.17.3	Documentation is maintained to show compliance with guidelines, donor restrictions or requests, and any federal, state, or local regulations.
21.18	Develop, implement, and continuously monitor a procedures to ensure a system of checks and balances for the accounting and auditing of student activity funds.	
	21.18.1	Accounting, Section 5.5, of the Site-Based Decision-Making (SBDM) Module and all of its related sub-topics.
	21.18.2	for the receipting and disbursing, recording, reporting, and monitoring campus, department, and student activity funds.
	21.18.3	Receipting procedures are designed, implemented, and monitored to ensure complete, accurate, and timely deposits of activity funds.
	21.18.4	Expenditures comply with campus/department/student activity fund guidelines, are properly authorized, and do not exceed available resources.
	21.18.5	Reports are provided various campuses/departments/students groups on a consistent basis to ensure recording accuracy.

	21.18.6	Control procedures to monitor decentralized activity fund accounting and reporting are in place and functioning as designed.
21.19		Adhere to the standards for financial accounting and reporting for shared services arrangements, when applicable.
	21.19.1	Accounting Treatments-Shared Service Arrangements (SSA), Section 1.3, of the Financial Accounting and Reporting Module and all of its related sub-topics.
	21.19.2	The SSA contract is on file and serves as the basis for financial accounting and reporting decisions made by both fiscal agent and member districts.
	21.19.3	The proper SSA coding is used for recording purposes.
	21.19.4	The SSA budget on the fiscal agent's books reflects the SSA board of director's adopted budget with subsequent amendments.
	21.19.5	The expenditures of the SSA comply with the guidelines and budget approved by the SSA board of directors.
	21.19.6	The fiscal agent of the SSA ensures that the SSA revenue, whether federal funding, state funding, or member district contribution(s), is adequate to cover SSA expenditures.
	21.19.7	The fiscal agent provides to member districts, either directly or through the board of directors, accurate financial reports on a timely basis.
	21.19.8	The fiscal agent complies with the reporting requirements of federal and/or state grants.
	21.19.9	Management System (PEIMS) SSA (033 Record) expenditure data to Texas Education Agency (TEA) within the required time frame.
	21.19.1	Member districts perform a cost/benefit analysis of participation in the SSA.
21.20		Identify and implement appropriate instruments for both short-term and long-term capital financing, including lease/purchase of real property.
	21.20.1	Capital financing contracts and/or lease purchase agreements are approved in accordance with local board policy.
	21.20.2	Financial advisors and bond counsel have necessary information to submit required legal documents with appropriate filing agencies.
	21.20.3	Auditors are furnished copies of both short-term and long-term financing instruments for inclusion in audit.
	21.20.4	District's attorney has reviewed financing instruments for legal and compliance requirements.
	21.20.5	District complies with 60-day notice requirement for lease/purchase of real property.
21.21		Adhere to all legal requirements for issuing and servicing long-term general obligation bonds.
	21.21.1	Board has approved bond issuance documents.
	21.21.2	Bond principal and interest payments are paid on time and per the debt schedules.
	21.21.3	Bond related fees are monitored and reviewed for accuracy and paid in a timely fashion.
	21.21.4	Annual audit data is submitted to the appropriate agencies per bond requirements.
	21.21.5	Securities Exchange Commission Continuing Disclosure reports comply with bond requirements and are filed on time with the appropriate agency.
	21.21.6	Arbitrage requirements are calculated and reviewed at least on an annual basis.
	21.21.7	Arbitrage liabilities are recorded when necessary.

	21.21.8	Report or publish legally required debt transparency data.
21.22	Assist with district participation in the bond rating process.	
	21.22.1	Information is prepared for rating agencies prior to receiving ratings.
	21.22.2	Information is prepared for official statement for bonds.
	21.22.3	Information requested by bond rating agencies is provided.
	21.22.4	Bond refunding is considered periodically when market conditions indicate a favorable cost benefit.
21.23	Provide information to the community relating to bond issues.	
	21.23.1	Periodic meetings and/or published information are used to update the community on the status of the bond program before and during construction of facilities.
21.24	Assist in the process of securing financial professionals for capital improvement financing projects.	
	21.24.1	Qualified financial advisors are selected through appropriate proposal method for the district.
	21.24.2	Qualified bond counsel is selected through appropriate proposal method for the district.
		Auditing and Reporting
22.1	Identify potential problem areas and develop an internal audit program, if applicable.	
	22.1.1	Administration and board of trustees internal control policies and procedures.
	22.1.2	Judgment is exercised in deciding the extent of internal controls according to size and complexity of the school district.
	22.1.3	Chief financial officer periodically conducts an internal audit to assure that procedures are being conducted according to established internal control guidelines.
	22.1.4	Board employs an internal auditor to report directly to the Board or jointly to the Board and ISD administration and establish an internal audit charter, if appropriate.
22.2	Assist in the process of securing an external auditor.	
	22.2.1	The Board has the district's fiscal accounts audited annually at district expense.
	22.2.2	The district chooses to re-engage the prior year external auditor or seeks new auditors through the Request for Proposal process.
	22.2.3	District considers experience and qualifications of the auditor, costs, and continued support to the district prior to auditor engagement.
	22.2.4	that outlines the scope of the audit engagement to include annual financial report, compliance with Public Funds Investment Act (PFIA) and financial data reported through Texas Student Data System
22.3	Facilitate the external audit process.	

	22.3.1	The financial audit is conducted according to state and federal guidelines.
	22.3.2	The external auditor has access to various financial and non-financial documents maintained by the district.
	22.3.3	School business office personnel assists in the preparation of schedules and in the collection of documents for the external auditor during the engagement to assure timely completion.
22.4		Adhere to all legal and contractual requirements regarding submission of the audit to the superintendent, school board, public, Texas Education Agency (TEA), and appropriate federal agencies.
	22.4.1	The external auditor prepares and presents the annual audit to the Superintendent and Board for approval and is available at the board meeting for comments and questions.
	22.4.2	reports and management letter to TEA and the Municipal Advisory Council of Texas within 150 days following the end of the school district's fiscal year.
	22.4.3	A school district that expends $300,000 or more in a year in direct/indirect federal funds has a single audit performed and submits audit copies and Form SF-SAC to the Single Audit Clearinghouse.
	22.4.4	The president of the district's board of trustees submits, or causes to submit, audited financial information to a newspaper for publication as required by law.
22.5		Review and respond to the audit findings and management letter.
	22.5.1	School administrator(s) review(s) findings and questioned costs with the external auditor and seek(s) suggestions for correction.
	22.5.2	The school district files comments with the Texas Education Agency (TEA) on any areas of noncompliance or insufficient internal controls cited in the audit report.
	22.5.3	District takes corrective action on significant inadequacies cited in the audit report.
22.6		Adhere to reporting requirements for Financial Integrity Reporting System of Texas (FIRST).
	22.6.1	Review preliminary FIRST rating report when released from Texas Education Agency and file appeal if appropriate.
	22.6.2	Schedule public hearing for FIRST rating within timelines prescribed in 19 TAC Chapter 109 after final FIRST rating is released.
	22.6.3	Ensure required newspaper notices for FIRST rating public hearing are published.
	22.6.4	Prepare financial management report for FIRST rating public hearing.
		Budgeting and Financial Planning
23.1		Utilize the Financial Accountability System Resource Guide as the basis for the budget process.
	23.1.1	The superintendent prepares or causes the budget to be prepared.
	23.1.2	The budget is reflective of the district's educational plan.
	23.1.3	Budget is prepared so that current revenues are sufficient to pay for current expenditures while maintaining financial solvency and/or fund balance.
	23.1.4	The budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP) and state guidelines.
23.2		Direct and/or assist school district personnel in the planning and preparation of the district budget.

	23.2.1	The budget preparation process is established through interaction between the school board, superintendent, and the budget preparation team.
	23.2.2	District administrators and the superintendent are responsible for preparation of district budget guidelines and the budget calendar detailing responsible parties.
	23.2.3	Collaborative plan is established to review budgets at the campus and district levels.
23.3		Serve as a resource to the District-Level and Campus-Level Decision-Making Budget Process.
	23.3.1	Campuses and departments are involved in the budget process.
	23.3.2	Budget training is provided to those involved in the budget process.
	23.3.3	Information is provided to committees regarding local goals and objectives, available resources, and local, state, and federal rules and regulations.
23.4		Reconcile available resources and expected revenues with the fiscal needs of the school district.
	23.4.1	Available resources are forecasted based on historical data, non-certified property values, enrollment projections, and current economic indicators.
	23.4.2	Available property tax revenues are forecasted using estimated values received from the County Appraisal District.
23.5		Prepare the budget document in accordance with prescribed timelines.
	23.5.1	The district's budget is prepared by a date set by the State Board of Education.
	23.5.2	The president of the board of trustees calls a public meeting of the board of trustees, ensuring that the required public notice, for a budget hearing and the adoption of the district budget.
	23.5.3	The budget must be legally adopted before the adoption of the tax rate.
	23.5.4	The budget is adopted by the board of trustees prior to the beginning of the fiscal year.
23.6		Adhere to all legal and contractual requirements for the development of the budget.
	23.6.1	The budget is in compliance with other financial obligations or contractual requirements.
	23.6.2	The budget is prepared in accordance with all applicable federal, state, and local legal mandates and requirements.
	23.6.3	The official district budget includes budgets for the General Fund, the Food Service Fund and the Debt Service Fund, at least at the fund and function levels.
	23.6.4	through Texas Student Data System (TSDS) / Public Education Information Management System (PEIMS) by the prescribed date.
23.7		Recommend a budget and periodic budget amendments to the superintendent and school board that continue to maintain a positive fund balance.
	23.7.1	Monthly financial reports provide information to determine whether current-year revenues are sufficient to pay for current-year expenditures.
	23.7.2	Financial reports demonstrate whether resources were obtained and used in accordance with the entity's legally adopted budget.
	23.7.3	The General Fund Balance is greater than zero.
	23.7.4	The Fund Balance should be maintained in accordance with district policy and/or state guidelines.

23.8		Ensure that budget amendments are approved by the school board prior to the expenditure of funds, and that the official minutes of the school board meeting record this action, when appropriate.
	23.8.1	The Board amends the budget or adopts a supplementary emergency budget to cover unforeseen expenditures.
	23.8.2	The Board amends the official budget before exceeding a functional expenditure category in the total district budget.
	23.8.3	The district follows local policies for other budget transfers and amendments, as applicable.
23.9		Operate a fiscal control system, which monitors school district expenditures and verifies that expenditures are made in accordance with an approved budget.
	23.9.1	An accounting system is established that compares actual expenditures with budgeted expenditures.
	23.9.2	Administrative approval is required for expenditures or encumbrances that exceed limits defined by state law and local policy.
	23.9.3	No funds are expended in any manner other than as provided for in the approved budget.
23.10		Prepare multi-year budget projections for financial planning.
	23.10.1	Student attendance projections are used to accurately estimate future state revenues.
	23.10.2	salary adjustments, and contractual obligations such as lease purchase agreements, repayments of loans, and bonded obligations.
	23.10.3	Budget projections extend three to five years into the future.
	23.10.4	The effect of local tax effort limits on Foundation School Program (FSP) revenues at the $1.04 level or the school district's effective rate the second year of the previous biennium is recognized.
	23.10.5	Review of historical TSDS/PEIMS enrollment and attendance data
23.11		Analyze financial data with data from comparable school districts and other sources.
	23.11.1	Comparable data available from the Texas Education Agency Standard Financial Reports and Snapshots are used.
	23.11.2	Review data in Financial Integrity Rating System of Texas (FIRST) report.
23.12		Continuously monitor the resource allocation and utilization for all district programs.
	23.12.1	An annual spending plan is developed that recognizes cash flow potential correlated with other obligations (salaries, benefits, maintenance, capital projects, supplies, etc.)
	23.12.2	Budget is monitored on a monthly basis at the district and campus level.
	23.12.3	Cash flow forecasts are used to monitor the timing of expenditures and investments.
23.13		Periodically communicate and inform the school board, the staff, the community and others about budgets and their changing status.
	23.13.1	Monthly budget status reports are provided to campuses and departments.
	23.13.2	Budget status reports showing percentages of revenue realized and expenditures made at the district level are provided in summary format to the Board on a monthly basis.

23.14		Apply current state funding formulas.
	23.14.1	Tier I, Tier II, Existing Debt Allotment, Instructional Facilities Allotment, and other program aid are accurately estimated.
23.15		Monitor and analyze state funding utilizing Texas Education Agency (TEA) "Summary of Finance" templates.
	23.15.1	Uses Legislative Payment Estimate (LPE) for cash flow projections after adjusting for prior-year "settle up," if applicable.
	23.15.2	LPE and District Planning Estimate (DPE) on the SOF are compared with the district's SOF calculation to determine overpayments or underpayments.
	23.15.3	significant data elements, (such as tax collection efforts) become known and differ from those assumptions used in the TEA produced SOF.
	23.15.4	Decreases spending when revenue estimates decrease significantly from what was budgeted.
	23.15.5	The district does not spend overpayments from the state.
	23.15.6	Analyzes updated SOF documents when received from Texas Education Agency (TEA).
23.16		Adhere to all requirements of the "Texas Property Tax Code" including Truth in Taxation.
	23.16.1	Calculates the school maintenance and operations component of the rollback rate, and publishes the rate as required by law.
	23.16.2	Understands the implications of calling a rollback election if the adopted tax rate exceeds the calculated rollback rate.
	23.16.3	Follows all publication requirements prescribed by law.
23.17		Establish a relationship with the County Appraisal District (CAD) to accurately secure and use local property evaluations.
	23.17.1	Assistance is sought from the CAD in forecasting property values prior to the release of the certified tax roll.
23.18		Adhere to all legal requirements regarding the setting of the district tax rate.
	23.18.1	The budget is adopted before the adoption of the tax rate.
	23.18.2	Effective rollback tax rate is calculated and published prior to the adoption of the district tax rate.
	23.18.3	Tax rate is adopted before the date prescribed in law.
	23.18.4	Maintains the limit of $1.04 (or other amount as approved by district voters) per $100.00 property valuation for maintenance and operations purposes.
	23.18.5	The tax rate is approved by board ordinance or resolution.
	23.18.6	The tax rate is approved in two parts, debt service Interest and Sinking (I&S) and Maintenance and Operations (M&O).
23.19		Implement procedures to maximize tax collections.

	23.19.1	Periodically analyze the percentage of total tax collections (including delinquent taxes).
		Cash Management
24.1		Implement cash handling procedures and internal controls over all cash handling locations.
	24.1.1	District management supports and regularly monitors internal controls.
	24.1.2	Procedural controls are in place for all cash handling transactions.
	24.1.3	There are appropriate segregation of duties in all cash handling responsibility areas.
	24.1.4	General ledger records are regularly reconciled to bank or other outside records.
24.2		Develop and monitor monthly cash flow projections for the current fiscal year and, when appropriate, multiple years.
	24.2.1	Establish process and collect daily cash activity for monthly summary.
	24.2.2	Variances between actual cash flow and forecast cash flow are evaluated and used to revise subsequent forecasts.
	24.2.3	The cash flow process is tied to the overall financing and investment plan of the district.
	24.2.4	The cash flow process should emphasize the timing of significant inflows and outflows.
24.3		Develop, implement, and monitor the cash investment program, in compliance with the board-approved investment policy and requirements of the Public Funds Investment Act.
	24.3.1	The board shall adopt legal policy as well as local policy adhering to the Public Funds Investment Act.
	24.3.2	Local policy identifies what particular investments and restrictions apply to the local district.
	24.3.3	The investment officer(s) is (are) identified in the investment policy.
	24.3.4	Interest rates on permissible investments are monitored regularly and investments adjusted accordingly.
	24.3.5	Training requirements are met by all staff as required.
	24.3.6	Collateralization is appropriate, when required.
	24.3.7	Arbitrage procedures meet legal requirements, when applicable.
24.4		Establish procedures to safeguard the management of funds invested on behalf of the school district.
	24.4.1	A safekeeping contract with the trust department of a bank for all purchased investments is established.
	24.4.2	Safekeeping receipts from the bank and trade confirmation tickets are reconciled for each transaction.
	24.4.3	Statements from investment pools are reconciled monthly.
24.5		Provide at least quarterly and annual updates on the investment program to the superintendent and school board.

	24.5.1	Quarterly and annual investment reports are submitted to the board as required by the Public Funds Investment Act.
	24.5.2	Annual reviews of the investment policies, training of the investment officer(s), and a list of brokers with whom the district does business are conducted as required by the Public Funds Investment Act.
24.6		Adhere to all legal requirements regulating bank depository bids and contracts and ongoing bank relationship management.
	24.6.1	The district bids depository contracts every two years or extends the contract for no more than two 2-year periods when agreed upon between the district and the bank, as required by law.
	24.6.2	Daily management of pledged collateral position in comparison to anticipated cash balances.
		INFORMATION TECHNOLOGY MANAGEMENT (3X)
31.1		Assist in the development of a long-range plan for district data management.
	31.1.1	The superintendent (or designee) assembles a committee charged with developing a long-range plan for management of district data.
	31.1.2	A data management (technology) plan is implemented.
	31.1.3	Long-range plan is reviewed annually and updated at least every three to five years.
	31.1.4	Policies and/or guidelines that protect the privacy and security of student and employee data and information are in place.
	31.1.5	Plan incorporates a process for budgeting, evaluating, and acquiring hardware, software and infrastructure.
	31.1.6	Plan incorporates user support/technical services and user training.
	31.1.7	Plan includes strategies relating to disaster recovery.
	31.1.8	Data management is considered when developing the district improvement plan.
	31.1.9	Plan is at the highest level of the district, spanning across the total school system, addressing steps needed to transform the technology vision.
31.2		Acquire, develop, and/or lease management information systems that will adequately maintain data to meet federal, state, and local requirements.
	31.2.1	Annual district budget provides for the purchase, lease or development of an appropriate data management system.
	31.2.2	Hardware and equipment are selected based upon requirements of the software and applications.
	31.2.3	Software and applications are selected based upon requirements of data management activities.
	31.2.4	Systems for the specific tasks of both financial and student data management are integrated and maintained.
	31.2.5	Information systems are able to generate, analyze, and communicate reports in the format required by Texas Education Agency (TEA) and other regulatory entities.
	31.2.6	Information systems provide for data redundancy and fault tolerance.
	31.2.7	Annual district budget provides for consulting, training, and support services for data management.
	31.2.8	Manage technology systems for data analysis, mining, integrating, and reporting to produce information to support critical key decision making.
	31.2.9	Administer data and databases using industry standards, (e.g., SIF and SCORM).
	31.2.10	Assess and respond to information reporting requirements related to government mandates.

31.3	Arrange for the maintenance of hardware, security, and information for efficient collection, storage, and utilization of district data.	
	31.3.1	Annual budget reflects service and support for data management, as well as any needed software/hardware upgrades or replacement of obsolete equipment.
	31.3.2	Software is upgraded when changes or additions are needed.
	31.3.3	Hardware and software are routinely maintained, upgraded, or replaced.
	31.3.4	Access to data is restricted to authorized users via appropriate password protection.
	31.3.5	Electronic data are secure through the use of firewalls.
	31.3.6	File servers and data servers are kept in secure locations.
	31.3.7	Temperature and humidity of the physical environment are within suggested limits.
	31.3.8	Direct, coordinate, and ensure effective implementation of all technology systems including device integration and networking infrastructure.
	31.3.9	Develop, implement and test disaster recovery and business continuity plans that are an integral part of the district's technology program.
31.4	Adhere to legal requirements for records management.	
	31.4.1	Data records are kept for the length of time required by local, state, and federal laws and/or guidelines.
	31.4.2	Physical and electronic records are collected, organized, transferred, and archived in a safe and secure environment.
	31.4.3	Efforts are made to digitize printed records and convert information to electronic format whenever feasible and appropriate.
31.5	Work closely with the executive team to develop a long-term, shared vision of how technology will implemented at	
	31.5.1	Provide leadership in creating the vision for technology in how it will help meet district goals and provide effectives uses.
	31.5.2	Lead technology advisory committees that support the district's strategic goals.
	31.5.3	Bring forth innovative technology solutions to be proposed for implementation in all areas of the district including instruction, curriculum, and assessment.
	31.5.6	Promote effective use of communication and marketing resources using innovative technology solutions.
	31.5.7	Lead key district leaders in managing action plans, budgets, and funding mechanisms related to technology to ensure strategic goals are met.
	31.5.8	Leverage the value of investment (voi) to ensure technology services are aligned to the district's strategic plan.
	31.5.9	Lead the strategic alignment of technology in all district systems, e.g. food service, transportation, security, curriculum and instruction, business and financial management systems.
	31.5.10	Build relationships with all stakeholders, including how the district determines requirements, expectations, and needs.
	31.5.11	Guide purchasing decisions and use return on investment strategies for all technology implementations., and fosters good relationships with vendors, potential funders, and other key groups.
	31.5.12	Foster relationships with vendors, stakeholders, potential funders and other key groups.
31.6	Create, implement, and enforce policies and procedures related to the social, legal, safety, and ethical use of tech	
	31.6.1	Enforce the appropriate ethical and professional behavior for technology use in the district.
	31.6.2	Model and ensure awareness about pertinent laws and legal issues related to implementation and use of technology in a district.
	31.6.3	vulnerabilities and issues; best preventive practices; and cyber- security and physical security measures.

31.7		Lead technology infusion to support educational best practices.
	31.7.1	Communicate and collaborate with the district's instructional leadership and curriculum and instruction departments to implement emerging technologies.
	31.7.2	Promote uses for innovative teaching and learning that develop student proficiency in 21st century skills.
31.8		Budget, plan, and coordinate ongoing, purposeful professional development for all staff using technologies.
	31.8.1	Develop budgets to support the professional development needed to implement emerging technologies.
	31.8.2	Develop and maintain plans for staff to reach technology proficiency levels required for the ongoing demands of their jobs.
31.9		Build organizational staff and capacity needed to support complex technology systems.
	31.9.1	Create cross-functional teams needed to support all aspects of the district's technology program.
	31.9.2	Mentor, train, and empower staff to assume leadership roles and technology proficiencies by setting clear objectives and measures; monitor process, progress, and results.
31.10		Assure accessibility and compliance related to keeping district, school, and teacher communication tools updated
	31.10.1	Implement technology systems to effectively communicate, e.g. e-mail, district websites, web tools, voice and unified communication systems.
	31.10.2	Use all forms of communication to enhance effective communication and increase decision making opportunities.
31.1		Organize, select, gather, analyze, manage and improve data, information, and knowledge assets including the pro
	31.11.1	Use data and information at all levels of the district, including using comparative and customer data, to support decision making.
	31.11.2	Conduct performance analysis including examining performance trends and reviews, determining root causes, and set organizational strategic plans.
31.1		Use processes to manage performance results in key areas: student learning, customer-focused, workforce-focus
	31.12.1	Manage student learning and process effectiveness results.
	31.12.2	Manage customer-focused performance results.
	31.12.3	Manage workforce-focused performance results.
	31.12.4	Manage leadership and governance results.
	31.12.5	Manage budgetary, financial, and market performance results.
31.13		Use Cloud document storage platforms such as Onenote and SharePoint, to centrally access files, including working with multiple individuals to work on documents at the same time.
	31.13.1	Maintain a digital notebook to capture and organize documents and share with other users.
	31.13.2	Collaborate, share, and distribute documents and information using websites and workspaces.
31.14		Manage, create, and analyze database with filters, queries, forms and reports.
	31.14.1	Use database software to manage, create, and analyze data and information.
	31.14.2	Use filters, queries, forms, and reports to process and organize information.
31.15		Knowledge of computer and device security risks and confidential information such as using secured passwords and mitigating viruses, malware, and spyware, software e-mail phishing.
	31.15.1	Choose a password, understand about viruses, malware, and spyware, and safely install software.

	31.15.2	Safely use email and understand phishing, browsing and social media.
	31.15.3	Protect computer data using firewalls, backups and network security.
31.16		Use E-Mail software for creating, sending, receiving and organizing electronic mail (email) using E-Mail etiquette.
	31.16.1	Use e-mail etiquette including addressing an e-mail, message content, hyperlinking, signatures, response time, formatting and proofing, and to e-mail or not.
	31.16.2	Send and receive e-mail, building a maintain a list of contacts, and track appointments in calendar.
	31.16.3	Apply email rules, quick steps, themes, and sharing email boxes; create, complete, view, and assign tasks; and organize E-Mail with categories, folders, and search folders.
31.17		Use Cloud-based applications such as Google Drive and OneDrive to organize files and access productivity and collaboration tools.
	31.17.1	Use Cloud-based tips and shortcuts and navigate through online cloud storage drives.
	31.17.2	Organize drives, add files and share files.
	31.17.2	Use Cloud-based software including spreadsheets, documents, and presentations.
31.18		Create and deliver dynamic, professional-looking presentations and engage an audience with images, video, sound, charts, and diagrams.
	31.18.1	Master the PowerPoint interface, create slides, add content to slides, organize and deliver presentations.
	31.18.2	Apply visually impressive themes to presentations, incorporate pictures and graphics, use slick transitions and animations and work with slide masters and layouts.
31.19		Use software to communicate with colleagues to chat, instant message, conduct audio and video calls, organize meetings, and collaborate on files.
	31.19.1	Simplify communication by using chat and instant messaging.
	31.19.2	Conduct audio and video calls, organize meetings, and collaborate on files.
31.20		Ability to navigate, organize, and manage computer devices and its contents (software, files, and folders) using operating systems such as Windows.
	31.20.1	Use Windows operating system tips and shortcuts.
	31.20.2	Install, view, update, and switch between app, including working with file explorer to move and copy files and folders and delete and restore files.
	31.20.3	Work with File Explorer, move or copy files and folders, and delete or restore files.
	31.20.3	Personalize Start Menu, background colors, and user accounts.
31.21		Use project management software for project planning, scheduling, resource allocation and change management.
	31.21.1	Use project management to control costs and manage budgets with priority, estimates, and resource allocations.
	31.21.2	Create project management dashboards, resource reports, cost reports, and in progress reports.
31.20		Use spreadsheet software to store and sort data, arrange data easily, and calculate numerical data including mathematical formulas and data in cells.
	31.22.1	Create, edit, and modify documents; correct errors with spelling, grammar, and formatting; and apply beautiful formatting options.
	31.22.2	Format pages using margins, page orientation, and page size; incorporate tables into documents; add pictures, textboxes, charts, and shapes to documents; create and apply themes, styles, and templates.
	31.22.3	reference tools; and save time mailing documents by printing envelopes and labels and performing a Mail Merge.
31.23		Use word processing software to write, edit, and produce documents such as memos, reports, to facilitate rapid and efficient manipulation of electronic text.

	31.23.1	Create, edit, and modify workbooks and apply formatting options.
	31.23.2	View and manage multiple worksheets; use charts to masterfully present data, and adjust display settings and print worksheets.
	31.23.3	Sort and filter data from worksheets; collaborate with other users on a workbook, and use PivotTables to make data easier to view and work with.
		PEIMS
32.1		Collect, maintain and report TSDS (PEIMS) data to meet state requirements.
		FACILITY AND CONSTRUCTION MANAGEMENT (4X)
41.1		Develop a long-range plan for the construction, improvement, and modernization of school plants in the school district.
	41.1.1	The committee prepares or causes to be prepared an accurate plan for construction and renovation to meet the instructional needs of the district
	41.1.2	A long-range plan based on a needs assessment is developed and evaluated annually.
	41.1.3	Use of historical data as well as projected data is incorporated into the plan.
	41.1.4	Guidelines are established to differentiate between maintenance projects and capital projects.
	41.1.5	Facility renovations and/or construction project(s) are coordinated with the facility administrator and other users.
41.2		Weigh alternatives and their financial consequences when making decisions about the school plant maintenance and construction program.
	41.2.1	All appropriate types of construction are investigated.
	41.2.2	Maintenance department is involved in any and all plans for renovation and new construction.
	41.2.3	manager, maintenance manager, etc.) work together to ensure accurate cost estimates are compared to available funds.
	41.2.4	Projects and their values that may be completed by district's staff rather than through competitive procurement are identified.
	41.2.5	A building program recognizes the importance of selecting materials and equipment that contribute to the efficiency of the custodial and maintenance program.
	41.2.6	The impact upon the Maintenance and Operating (M&O) budget of operation of a new facility is considered.
	41.2.7	depends on codes that have been adopted, either an adopted city code or the latest version of the IECC.
	41.2.8	Automated energy management systems are used, where feasible, to regulate energy consumption.
41.3		Adhere to appropriate procurement and contract laws.
	41.3.1	District complies with procurement laws as stated in Texas Education Code, 44.031 for Maintenance and Texas Government Code 2269 for construction.
	41.3.2	District seeks guidance of appropriate staff or other resources regarding which method it will use to procure the contractor.
	41.3.3	Contract(s) are administered by appropriate staff.
	41.3.4	All bonding requirements are met and verified by staff, payment and performance bonds which are found in Texas Government Code 2253.021.

	41.3.5	The district ensures the contractor maintains proper insurance coverage.
41.4		Adhere to all local, state, and federal facilities regulations (ADA, environmental, architectural, engineering, etc.).
	41.4.1	District engages an architect/architectural engineer if the dollar value of the contract exceeds $50,000 for renovation and $100,000 for new construction. (Include easements)
	41.4.2	The architect is selected according to requirements of the Texas Government Code.
	41.4.3	Assistance of a registered professional engineer is sought when required.
	41.4.4	Involves other governing entities to ensure compliance with local codes and requirements.
	41.4.5	Plans for a new facility or renovated facility are submitted to the state Architectural Barriers Commission for compliance with ADA codes.
	41.4.6	District adheres to all federal, state, and local environmental regulations.
41.5		Determine school facility needs of the district by utilizing enrollment projections, demographic studies, educational requirements, facilities requirements, facility conditions assessment, and financial projections.
	41.5.1	Facility needs survey is conducted involving staff, parents, community and board.
	41.5.2	Historical, current and projected growth patterns/records are developed.
	41.5.3	Facility Condition Assessment and evolution of replacement cycle.
	41.5.4	Coordination of design team and building administrators to determine programmatic needs.
	41.5.5	District and construction team works together to develop budgets for construction, furniture and equipment.
41.7		Seek outside professional consultants in specialized areas.
	41.7.1	District uses financial advisor/investment banker, bond attorney and board attorney on construction projects involving bonds.
	41.7.2	Outside professional consultants assist the architect.
	41.7.3	Assistance of financial advisor/investment banker is used to direct district in financial and legal matters and credit ratings involving the project.
	41.7.4	Construction attorney and/or bond attorney are used to direct district in legal matters involving the project.
41.8		Prepare a comprehensive plan for the management of the school plant maintenance, operations, and security programs.
	41.8.1	The district has a short-term and long-term facility maintenance plan.
	41.8.2	The maintenance and custodial departments have written plans and procedures for upkeep of all buildings.
	41.8.3	Security procedures for each building are established with the assistance of each building administrator.
	41.8.4	Maintenance department assists risk management with various insurance requirements for district property.
	41.8.5	Records of all maintenance performed within the district are kept.

	41.8.6	The board has an approved energy policy.
		Energy Management
	41.8.7	The district allots an energy management budget that is directly linked to expected savings.
	41.8.8	The district has district-level and campus-level energy management plans that are collaboratively prepared with input from various campus and departmental staff from all levels.
	41.8.9	The district reduces energy rates by applying for and participating in energy rate reduction programs.
	41.8.10	The district negotiates favorable energy rates with local utility companies.
	41.8.11	Energy awareness campaigns and training programs are conducted to involve students, teachers, support staff and administrators in energy conservation measures.
	41.8.12	A systematic approach is used to replace high-use, energy inefficient equipment such as lighting and heating and air conditioning equipment.
	41.8.13	Preventative maintenance is done on machinery and equipment to improve operating efficiency.
41.9		Continuously monitor the school plant, maintenance, operations, and security programs, and make adjustments as needed.
	41.9.1	Maintenance and custodial staffing levels are reviewed as renovations and additions are made.
	41.9.2	Adequate training of maintenance and custodial staff is provided and required.
	41.9.3	District level management uses a process to monitor upkeep of district facilities.
	41.9.4	Master plans for facility maintenance are reviewed annually.
	41.9.5	Maintenance and custodial procedures are reviewed annually.
	41.9.6	The district conducts energy audits of buildings.
	41.9.7	Energy bills are regularly monitored to determine use trends, erroneous billings and to identify facilities in need of attention.
	41.9.8	Utility usage and costs shall post be posted on the District's website or made accessible in a public location if website is not available as required by Government Code 2265.001(b).
41.10		Manage community use of school facilities.
	41.10.1	District has a facilities use policy that is administered at the district level.
	41.10.2	A facility use fee is addressed in local policy.
	41.10.3	District administration and board are aware of potential costs for use of district facilities and makes an intentional decision regarding recouping of costs.
	41.10.4	Insurance is required of facility users.
	41.10.5	Process to ensure safety and security of students and facility.
	41.10.6	Monitor true operational costs of community facility use.
	41.10.7	Ensure that all federal, state and local policies are followed.

41.11	Maintain an up-to-date inventory record of property, facilities, furniture, and equipment owned and/or used by the school district.	
	41.11.1	Fixed assets inventories are maintained and reconciled with the financial record.
	41.11.2	Procedures for maintaining fixed assets inventories exist and are followed.
	41.11.3	An annual physical inventory review is performed.
	41.11.4	Adequate insurance coverage for fixed assets is maintained.
	41.11.5	Procedures exist for the timely and legal disposal of obsolete, surplus, and salvage equipment.
	41.11.6	District has guidelines addressing employee use of school owned equipment.
		HUMAN RESOURCES/CAPITAL MANAGEMENT (5X)
51.1	Establish procedures that timely communicate employment changes to the other departments.	
	51.1.1	Staff have been trained in the employment process.
	51.1.2	Written procedures are reviewed and updated as necessary.
51.2	Collaborate to ensure that job descriptions and evaluation instruments for all personnel meet local, state and federal guidelines.	
51.3	Establish procedures to effectively recruit, recommend, and assign personnel.	
	51.3.1	Understand the purpose of a recruitment plan.
	51.3.2	Develop written hiring procedures in accordance with district policies, state/federal guidelines, and/or administrative regulations.
	51.3.3	Identify difference between employees and independent contractors
	51.3.4	Ensure compliance with retire rehire legal provisions
51.4	Provide a comprehensive employee onboarding and orientation program	
	51.4.1	Understand the legal and local requirements related to hiring new personnel
	51.4.2	Ensure employees are informed of district practices, procedures and resources related to compensation, leaves, and employment information.
	51.4.3	Identify best practices related to orientation of new personnel
51.5	Understand the fundamentals of employee relations	
	51.5.1	Understand the essentials of managing employees in areas such as discipline, documentation, evaluation and conflict resolution.
	51.5.2	Identify best practices related to employee recognition and incentive programs.

51.6	Cultivate a positive work environment	
	51.6.1	Provide equal opportunities for employment, participation and advancement
	51.6.2	Recognize the culture and diversity of different environments and workforces.
51.7	Understand the purpose, development and maintenance of employment policies	
	51.7.1	Identify legal requirements and best practices related to the communication of employment policies.
51.8	Understand different employment agreements	
	51.8.1	Identify the purpose of letters of intent
	51.8.2	Understand the legal requirements related to Chapter 21 and non-Chapter 21 contracts
	51.8.3	Identify positions employed on an at-will basis including substitute and other temporary employees
	51.8.4	Understand TRS definitions of employment as it relates to eligibility and retire-rehire provisions
	51.8.5	Recognize the IRS definition of an employee versus independent contractors
51.9	Understand the purpose and legal requirements related to certifications, licensing and other credentials.	
	51.9.1	Understand state and federal regulations related to certification requirements of educational personnel
	51.9.2	Identify positions that require State licensing
	51.9.3	Identify the continuing education requirements for all staff
51.10	Establish employee exit procedures and processes to minimize risks related to employment liability claims	
	51.10.1	Understand the difference between voluntary and involuntary employee separations
	51.10.2	Identify legal reporting requirements related to employee separations and communicate to other departments or external entities
	51.10.3	Communicate best practices related to employee separations to supervisors
51.11	Develop and maintain a records management program for employment-related records.	
	51.11.1	Understand the Texas State Library and Archives Commission (TSLAC) definition of a record.
	51.11.2	Understand board policies related to the access, retention, destruction and release of public records.
	51.11.3	Identify and communicate the legal requirements and best practices related to the contents and location of a employment records.
	51.11.4	Implement a disaster recovery plan for electronic and paper personnel files

51.12		Establish and provide an appropriate staff development program focusing on human capital needs and compliance.
	51.12.1	The district staff development program shall include legally required training such as Title IX, Bloodborne Pathogens, and other training.
	51.12.2	Staff development shall be driven by needs of staff to improve and enhance skills.
51.13		Develop, design, implement, and communicate the district's compensation plan.
	51.13.1	Develop and communicate salary structures for exempt and non-exempt positions.
	51.13.2	Develop and communicate the district's employee benefit programs.
	51.13.3	The business office assists in implementing the district's salary and benefit systems and in presenting and explaining details of those systems.
51.14		Establish staffing ratios for all employee classifications.
	51.14.1	Ensure that staff to student ratios are in compliance with local, state or federal policies and guidelines.
	51.14.2	Strive to create staffing ratios comparable to the respective industry standards.
51.15		Develop and implement a position control system.
	51.15.1	Understand the correlation between the position control system and the district's financial resources.
51.16		Staff allocations shall meet instructional and operational needs of the district.
	51.16.1	Regularly monitor the staff allocations to ensure meet the instructional and operational needs of the district.
51.17		Submit accurate personnel data to Texas Education Agency (TEA) through the Texas Student Data System (TSDS) / Public Education Information Management System (PEIMS).
	51.17.1	Staff demographic and responsibility data reported accurately through TSDS/PEIMS fall snapshot submission
	51.17.2	Process document outlining steps for submission and signifying Human Resources staff responsible for review/approval
		Payroll Management
52.1		Develop the schedule of salary payments.
	52.1.1	Written procedures are in place to accurately update the employee database in a timely manner.
	52.1.2	Prior to the beginning of each school year, or new contract year, salary/pay rate files are updated with the pay plan approved by the board.
	52.1.3	reviewed and updated to accurately reflect current status and is made available to the payroll department in a timely manner.
	52.1.4	Files of newly hired employees are created to include all pertinent information.
	52.1.5	The payroll office receives updated information each pay period.
	52.1.6	Salary history for each employee is maintained to comply with federal, state, and local laws and guidelines.

52.2		Prepare checks for salary payments.
	52.2.1	Pay dates are reflected on the official school calendar that is distributed to all employees.
	52.2.2	changes, absences, hours/days worked for nonexempt employees, substitute/temporary employees and any supplemental payments.
	52.2.3	Adequate processing time is allowed for transmission of files for electronic transfers or direct deposits.
	52.2.4	campus/department level who are responsible for reporting changes and hours/days worked to the payroll office.
52.3		Prepare payroll deductions and corresponding deposits and reports in a timely manner and in accordance with legal and regulatory requirements.
	52.3.1	Accurate and timely payroll documents are received from departments and campuses.
	52.3.2	A system of checks and balances is in place in the payroll office to accomplish accurate and timely preparation of payrolls.
	52.3.3	The payroll is balanced each month prior to final processing.
	52.3.4	Payroll totals are compared with payroll journals, check registers and other reports at the end of each pay period.
	52.3.5	Beginning and ending numbers on checks are compared with the check register at the end of each pay period.
	52.3.6	Checks, or earnings statements for direct deposit employees, are distributed in an appropriate manner.
52.4		Maintain salary data.
	52.4.1	Payroll checks reflect proper voluntary and mandatory deductions.
	52.4.2	Timely deposits of all deductions are made.
	52.4.3	Reports of wages pensions and other deductions are submitted to the various agencies on a timely basis.
	52.4.4	Employees are notified if they qualify for the Earned Income Credit.
	52.4.5	District complies with requirements of Section 125, Cafeteria Plan, if appropriate.
52.5		Assure compliance with all payroll laws and regulations.
	52.5.1	Payroll staff is properly trained in federal and state payroll laws and regulations and local policies/procedures.
	52.5.2	Payroll office has access to most recent payroll laws and regulations.
52.6		Maintain leave and absence data. Continuously monitor the payroll system and modify the system as required
	52.6.1	District has and follows clearly written policies/procedures that comply with federal, state and local regulations and instructions on the types(s) of leave the school district provides.
	52.6.2	The payroll software provides the applications necessary to process all payroll records.

	52.6.3	District's payroll software is monitored and evaluated frequently to determine that it meets all the needs of the district.
52.7		Submit accurate salary data to Texas Education Agency (TEA) through the Texas Student Data System (TSDS) / Public Education Information Management System (PEIMS).
	52.7.1	Staff payroll data reported accurately through TSDS/PEIMS fall snapshot submission
	52.7.2	Process document outlining steps for submission and signifying Payroll staff responsible for review/approval
		SAFETY AND RISK MANAGEMENT (6X)
61.1		Determine the insurance and risk management needs of the district.
	61.1.1	The superintendent or designee has identified and analyzed the district's exposures to loss.
	61.1.2	The superintendent or designee has applied risk management techniques appropriate to manage the district's exposures to loss.
61.2		Adhere to legal requirements for insurance coverage for the district's property, fleet, loss, liability, unemployment, workers compensation, and health insurance.
	61.2.1	The district has unemployment coverage either as a taxing employer or a reimbursing employer.
	61.2.2	The district has workers' compensation coverage or participates in a pool for worker's compensation coverage.
	61.2.3	The district offers employees health insurance coverage as required.
	61.2.4	The district adheres to legal requirements in the administration of its health care benefits.
	61.2.5	The district meets its statutory vehicle liability with automobile insurance coverage at the statutory limits or by a self-funding plan with adequate reserves to meet statutory limits of liability.
	61.2.6	The district maintains coverages under local policy for other identified risks.
61.3		Identify and evaluate alternative methods of funding and managing district risks.
	61.3.1	The district has a process for identifying available methods of risk financing and determining which method is most appropriate for each identified risk.
	61.3.2	The district applies control techniques to reduce the number of losses that may occur or to lessen the severity of losses that do occur.
61.4		Assess current coverage and recommend any changes consistent with district needs.
	61.4.1	The district's risk management plan includes periodic assessment of current coverage and, when district exposures dictate, adjustment or changes in coverages appropriate to the risk exposure identified.
	61.4.2	The district's insurance policies are current, and the contracts are readily accessible.
	61.4.3	The district has a procedure for adjusting coverages as facilities, equipment or vehicles are added or deleted.
	61.4.4	The values assigned for property coverages are current as to replacement costs.
	61.4.5	Insurance policies have been provided by contracted service providers as required by law, board policy and for contractual obligations.

61.5		Direct the process of selecting/employing an insurance consultant or risk manager.
	61.5.1	The superintendent or designee is responsible for selecting/employing an insurance consultant or risk manager for the district.
	61.5.2	Qualifications necessary for an insurance consultant or risk manager are formally evaluated by established criteria in a job description or a request for qualifications.
61.6		Assist in the implementation of a district-wide safety program.
	61.6.1	The superintendent has recommended and the board of trustees has adopted a safety program policy consistent with loss control objectives of the district.
	61.6.2	The district has adopted and implemented a multi-hazard emergency operations plan for use in district facilities.
	61.6.3	teachers are responsible for safe practices of their employees or assigned students with post incident follow-up accident review.
	61.6.4	following audit procedures developed by the Texas School Safety Center (TxSSC) or comparable public or private entity and reports the audit findings to board of trustees and TxSSC.
	61.6.5	The district has defined and adheres to procedures for reporting and tracking accidents and injuries to both employees and students.
	61.6.6	Observance of safe practices and safety procedures is emphasized at all levels with employees and students.
	61.6.7	Safety drills are conducted in accordance with State law, board policy, and standard safety practices.
	61.6.8	The district ensures that periodic safety inspections of facilities and work sites are conducted.
	61.6.9	inspections, analyzes those reports for trends, and recommends or implements corrective action as needed.
61.7		Arrange for the bonding of appropriate school personnel
	61.7.1	The district has secured surety bonds for those personnel and/or contracted service providers who are required by state law or board policy to be bonded and in the required amount of surety.
	61.7.2	and as a group, and has selected an appropriate risk management strategy for that exposure, either by intentionally retaining the risk or covering it with insurance.
61.8		Assist with the development and implementation of a district-wide security and emergency management plan.
	61.8.1	A district security and emergency management plan exists and on-going training is provided.
	61.8.2	Security and emergency management plan is reviewed annually.
	61.8.3	Security and emergency drills are conducted on a scheduled basis.
61.9		Coordinate district police/security operations, when applicable.
	61.9.1	District works with security personnel and/or law enforcement agencies to provide a safe and secure environment in the school.
	61.9.2	District considers qualifications of personnel providing security services.
		PURCHASING AND MATERIALS MANAGEMENT (7X)

71.1	Develop a comprehensive purchasing and supply management program that fulfills the educational goals, instructional needs, and service requirements of the school district.	
	71.1.1	The board has adopted purchasing policies that, at a minimum, comply with state and federal laws.
	71.1.2	A purchasing procedures manual guides district staff in the implementation of the district's purchasing and supply management policies.
	71.1.3	The purchasing procedures are widely disseminated and training is provided to promote consistency in the purchasing application throughout the district.
	71.1.4	Procedures are developed with input from district personnel and vendors to make the system as user-friendly as possible.
	71.1.5	Procedures ensure that services, supplies and equipment are obtained within a reasonable time frame.
	71.1.6	Emergency purchasing processes are clearly defined in the procedures manual.
	71.1.7	Alternative purchasing procedures are clearly defined.
71.2	Adhere to the legal requirements for competitive procurement of property, facilities, supplies, and equipment.	
	71.2.1	contacts, vendor responses, final tabulations, evaluations and board awards with letter (electronic) or paper.
	71.2.2	Appropriate internal control structures are in place to assure all contracts issued are within the legal requirements and board policy.
	71.2.3	The purchasing staff remains current in developing purchasing methodology and evolving legislation.
	71.2.4	A code of ethics is in place that holds district personnel to standards commensurate with community expectations, board policy and state law.
	71.2.5	Purchases are tracke under TEC 44.031 to ensure that aggregate totals do not exceed thresholds established in law.
	71.2.6	Affidavits are on file disclosing conflict of interest in accordance with local government code and minutes of board meetings indicate compliance with non-participation involving conflicts of interest.
	71.2.7	Ensure that all records adhere to all records retention and requirements for DIR.
	71.2.8	Definition of contract and contract process.
71.3	Cooperate with and assist all levels of the school district organization to determine the supply and equipment needs of the school district.	
	71.3.1	The district uses planning, ~~and~~ budget documents, and historical spend to predict and prepare for compliance with competitive procurement requirements.
	71.3.2	The district considers competitive procurement options available to obtain the best value to meet the needs of the district.
	71.3.3	Campus and department needs drive the ordering, shipping, receiving and warehousing of supplies and equipment.
	71.3.4	The requisition process is user-friendly, and procedures are developed that will allow for the acquisition of products and services within a reasonable amount of time within legal and policy requirements.
71.4	Develop an efficient procurement system for requisitioning and purchasing supplies and equipment.	
	71.4.1	A purchasing calendar is developed showing realistic bid award timelines and annual contract awards.
	71.4.2	Requisitions are used by campuses, departments and the warehouse with appropriate approval (structure).
	71.4.3	An approved purchase order is sent to a vendor as a result of a properly initiated and approved requisition.

	71.4.4	Technology is used, where possible, to streamline processes and eliminate redundant, error-prone manual processes.
	71.4.5	All purchase orders are tracked.
	71.4.6	Receiving department or campus checks the quality and quantity of the merchandise received against the purchase order and submits the appropriate documentation to accounting.
	71.4.7	Costs and benefits are weighed to determine the validity of warehousing versus desktop delivery.
	71.4.8	Warehouse delivery operations ensure that goods are delivered to campuses and departments in a timely manner.
	71.4.9	The district has investigated the benefits of joining purchasing cooperatives
71.5		Coordinate the preparation of specifications for goods and services with budget requirements and the needs of users.
	71.5.1	Assists all departments in developing adequate specifications for goods and services
	71.5.2	Assists all departments in developing budget estimates.
	71.5.3	Assists departments and campuses in selecting the legal and optimum competitive procurement option to offer the best value and the needed flexibility of meeting the needs of the user department.
71.6		Properly dispose of obsolete and surplus personal property.
	71.6.1	An individual is designated to act as the manager for personal property.
	71.6.2	Procedures define obsolete or surplus property.
	71.6.3	Policy ensure the timely disposal of salvage, obsolete or surplus property in a manner that results in the best value for the district.
	71.6.4	The appropriate oversight entity or entities are contacted before disposal of personal property purchased with federal funds.
	71.6.5	When disposing of real property, state laws and guidelines are followed regardless of the source of funds used to purchase the property.
71.7		Continuously monitor the purchasing and supply management programs and make adjustments as needed.
	71.7.1	Feedback is received from users on the effectiveness and efficiency of the purchasing program.
	71.7.2	A system exists to evaluate vendor and product quality.
71.8		Coordinate sale and acquisition of real property in accordance with state and federal laws.
	71.8.1	District is familiar with laws concerning sale of public real property.
	71.8.2	When purchasing property with public funds, the district's attorney reviews the contract.
	71.8.3	The district obtains a new metes and bounds survey, site survey, appraisal, owner's title policy and an environmental study.
	71.8.4	Architectural/engineering professionals should be involved before a site is selected, if possible.

		STUDENT SUPPORT SERVICES (8X)
		School Nutrition
81.1		GENERAL - Ensure Compliance with Federal, State, and Local Regulations
	81.1.1	Comply with the United States Department of Agriculture (USDA) regulations regarding child nutrition
	81.1.2	Adhere to guidelines of the Texas Department of Agriculture according to the Administrator's Reference Manual (ARM).
	81.1.3	Comply with district policies and regulations.
	81.1.4	Monitor and retain records of all Federal Meal Programs (list)
81.2		FISCAL ACCOUNTABILITY - Adhere to the legal and financial requirements of all federal meal programs
	81.2.1	Procurement of all goods and services complies with federal regulations for use of school nutrition funds
	81.2.2	Determination of meal prices and charge policies comply with federal guidance
	81.2.3	District considers all factors when setting meal prices.
	81.2.4	Child Nutrition Program maintains accurate financial records.
	81.2.5	All revenue received and accrued to the Child Nutrition Department is only used for the operation of the program.
81.3		ELIGIBILITY - Adhere to the eligibility requirements of all federal meal programs
	81.3.1	Eligibility determination complies with federal regulations
	81.3.2	Process for counting and claiming meals for reimbursement complies with federal and state regulations
81.4		OPERATIONS - Monitor the food service program and adjust as needed.
	81.4.1	Menu planning, components, and documentation comply with federal regulations
	81.4.2	Professional standards and training programs meet federal guidance
	81.4.3	Board approved wellness policy implemented
	81.4.4	Child Nutrition Program meets Hazard Analysis and Critical Control Point (HACCP) standards
	81.4.5	Child Nutrition Program encourages student participation.
81.5		Ensure students receiving free and reduced lunch services are reported in TSDS/PEIMS accurately
	81.5.1	Data reported through PEIMS snapshot is in alignment with Child Nutrition data

		Transportation	
81.6		Organize the school bus maintenance and replacement program.	
	81.6.1	Accurate maintenance records are kept on all district vehicles.	
	81.6.2	The district maintains a vehicle replacement schedule.	
	81.6.3	Vehicle repairs are performed in a timely manner.	
81.7		Continuously monitor the student transportation program, and make adjustments as needed.	
	81.7.1	The superintendent/designee is responsible for monitoring the school transportation program.	
	81.7.2	Transportation reports required by federal and state laws, contain accurate data and are filed on timely basis.	
	81.7.3	Monitor all safety issues and discipline management issues involving student transportation.	
	81.7.4	Plan and manage bus routes to maximize operating efficiency and student outcomes.	
	81.7.5	Develop a safety and student management program.	
	81.7.6	Develop training program to cover student & employee safety.	
		Other Support Services	
81.8		Manage printing operations, as appropriate.	
	81.8.1	The printing operation is reviewed annually to determine cost effectiveness.	
	81.8.2	Appropriate training is provided to printing operations personnel.	
	81.8.3	The printing operation meets the needs of the users in a timely and responsible manner.	
81.8		Maintain inventory of instructional materials (including textbooks) as required by state law.	
	81.8.1	Procedures are in place to order, distribute and track all textbooks furnished by the state or owned by the district.	
	81.8.2	The Instructional Materials (IMA) coordinator conducts an annual physical inventory for currently adopted instructional material.	
	81.8.3	The Instructional Materials (IMA) coordinator oversees the disposal of all state adopted instructional materials within state law.	
	81.8.4	The instructional materials coordinator works with the accounting office to ensure financial transactions from the Instructional Materials Allotment (IMA) are reported and recorded.	