



Background and Information on Proposed Updates to Ohio's 2010 Standards for School Treasurers and School Business Managers

Date: February 24, 2023

In 2009, and into 2010, OASBO members were asked to participate on a Writing Team for the Ohio Department of Education and the Ohio Educator Standards Board to create the *first-ever* **Ohio Standards for School Treasurers and School Business Managers**. Our members put in countless hours to best define their roles in the form of Standards, Elements, and Indicators. Since officially published in 2010, the Standards have been effectively used as a guide to better understand the roles and responsibilities of treasurers and business managers, and it has also been used as a framework for the creation of annual evaluation tools.

Those Professional Standards have served school business officials well. Clearly, since that time, the roles of treasurers and business managers have evolved. Thus, when ASBO International released their updated Professional Standards in 2021, it was determined that Ohio's Standards needed reviewed and possibly updated.

Over the past 2 years, more OASBO members have continued this important work – to come up with proposed updates. A high-level overview of those proposed updates is as follows:

- To ensure that both the Business Manager and Treasurer standards reflect that their roles are ultimately to support teaching and learning.
- To place a greater emphasis on transparency in finance and operations.
- To clarify assets and asset management.
- To include cyber issues as it relates to risk management.
- To clarify language around Master Facility Planning.
- To clarify the Business Manager's role in oversight of district support services.
- To recognize that Business Managers provide support for extra-curricular and co-curricular activities.
- To identify and replace non-inclusive words.

The detailed updates can be found on pages 3 – 7.

The full 2010 Standards document is located on ODE's website, and can be accessed by [clicking here](#).

The timeline of the progression of work on updates to the 2010 Ohio Standards for School Treasurers and School Business Managers can be found on pages 2-3.

As you can see for **March 2023** in the below timeline, the proposed updates to Ohio Standards for School Treasurers and School Business Managers are going out for Public Comment and will remain open through the end of March.

Over the past 2 weeks, the subcommittee has received a lot of feedback - specifically around the proposed cyber language. In order to follow the official process for the Standards updates, any input or feedback must now be made during the formal Public Comment period in March so the subcommittee can take the feedback into consideration. We will be sure to forward ODE's email when the Public Comment Period opens. Nothing has been finalized; thus your input is important and necessary to the process. ODE is scheduling an April subcommittee meeting where the group will review, interpret, and consider all public comments.

Timeline and Progression of Work on Ohio Standards Proposed Updates:

- May 2021** ASBO International released their 2021 edition of the International School Business Management Professional Standards and Code of Ethics. (OASBO had a member representative on the committee).
- November 2021** OASBO sought volunteers from our Licensure & LPDC committees, along with original members of the above-mentioned Writing Team, to create a Professional Standards Review Task Force. It consisted of current business manager and treasurer practitioners to review ASBO International's updated Professional Standards by cross-walking them to the 2010 Ohio Professional Standards. The goal was to then make recommendations on updates to the Ohio Educator Standards Board's Licensure/Standards subcommittee.
- December 2021 – March 2022**
- During this timeframe, the Task Force met several times to complete the crosswalk and to determine if any updates were needed. The consensus was that the 2010 Ohio standards had fared very well, but changes were needed to reflect the evolution of the roles of business managers and treasurers since that time, and the language associated with performing those duties.
- While there was alignment in the core elements and indicators, the Task Force did not feel that they needed to incorporate any part of ASBO International's updated standards. Separately, updates were needed for Ohio's standards verbiage.
- March 10, 2022** Members of the OASBO Task Force presented suggested updates to the Educator Standards Board, Professional Standards Committee.
- September 2022** The Educator Standards Board approved to re-open the standards and appointed several of OASBO's Task Force members to serve on an Educator Standards Boards' official Treasurer and Business Manager subcommittee.
- November 4, 2022** The first meeting of the official subcommittee was held to review OASBO's Task Force edits, and to determine next steps. The subcommittee agreed to the OASBO Task Force edits and worked on additional updates. The next steps were to send the updates out to OASBO members to ask for feedback.
- December 2022 – January 2023**
- From early December 2022 to early January 2023, OASBO solicited member feedback and input via the *OASBO eNews*. In addition, specific presentations were made to the OASBO Board of Directors, and to a statewide Business Manager roundtable. OASBO received 2 comments via email from members.
- January 19, 2023** ODE sent out a public meeting notice informing people of the next Treasurer & Business Manager subcommittee meeting, which welcomed public participation. The subcommittee met and reviewed OASBO member comments and made additional updates to the standards.



February 3, 2023

ODE sent out a public meeting notice informing people of an Educator Standards Board meeting, which welcomed public participation. Members of the subcommittee presented the recommendations to the full board.

March 2023

The proposed updates to Ohio Standards for School Treasurers and School Business Managers are going out for public comment and will remain open through the end of March. ODE is scheduling an April subcommittee meeting so the group can review, interpret and consider all public comments.

Proposed Updates to the 2010 Ohio Standards for School Treasurers and School Business Managers

Ohio Standards for School Treasurers

Standard 1: Leadership (pg 11)

Narrative summary wording updated to include "support the components of the teaching and learning programs within the school district, guided by the district's strategic plan." (pg 11)

Struck and replaced stakeholders. (pg 11)

1.1, Added item d. (pg 12)

d: Collaborate with internal parties to establish and sustain strong working relationships to support the components of the teaching and learning programs within the school district.

1.2 Struck and replaced stakeholders. (pg 11)

Standard 2: Financial Management (pg 14)

2.1 Added labor relations (pg 14)

2.1c Added new indicator to state "Participate in and provide guidance for district negotiations, including the cost of employee compensation, benefit packages and the financial impact of proposals;" (pg 15)

2.3 Updated to: Demonstrate knowledge, performance, and accuracy of standard accounting practices and auditing procedures. (pg 15)

2.4 Added: Demonstrate appropriate transparency in financial reporting. (pg 15)

2.4 Added a & b indicators. (pg 15)

a. Make readily available to the public the Five-Year Forecast and audited financials.

b. Ensure the validity of source documentation used in projections and related assumptions, as based on information available at that time.

Rest of element numbers updated. (pgs 14-15)

Standard 3: Facilities, Property, and Capital Asset Management

Updated Standard 3 to: Facilities, Property and Asset Management (struck Capital) (pg 16)

Updated main sentence to strike "capital" and replace with "tangible and intangible" (pg 16)

Narrative summary wording updated to include "in collaboration with other district personnel" and "data and sensitive information." (pg 16)

3.1, Added item g. (pg 17)

g. Involve other school personnel and business partners to effectively manage capital acquisitions and maintenance.

3.2 Added "and Master Facility Planning" to end of sentence. (pg 17)

3.3, e. update to: (pg 17)

e. Understand safety and security best practices and guide district leadership in implementing risk mitigation strategies.

3.3, Add items f. (pg 17)

g. Create disaster recovery plan, policies, and procedures.

3.4, Created new element: Develop and monitor risk management practices to protect sensitive information and intangible assets. (pg 17)

3.4 Added 3 indicators: (pg 17)

- a. Research, recommend and execute cyber policies and procedures.
- b. Research, recommend and execute disaster recovery plan, policies, and procedures.
- c. Research, recommend and execute an incident response plan for intangible assets.

Changed original 3.4 to 3.5. (pg 17)

3.5 Updated description to clarify "to" to mean "that may affect" (pg 17)

- a. Added "when organizationally required, and updated the sentence to "articulate the fiscal implications affecting the district's (pg 17)
- a. Added human resources, and extra-curricular and co-curricular programs to the bulleted list. (pg 17)

Standard 4: Communication and Collaboration

Updated main sentence to strike "stakeholders" and replace with "internal and external stakeholders." (pg 18)

Updated narrative summary to strike "stakeholders" and replace with "interested parties." (pg 18)

Updated narrative summary to strike "stakeholders" and replace with "interested parties". (pg 18)

4.1 updated by adding the word "transparent," and struck and replaced stakeholders. (pg 18, 19)



4.1d struck and replaced stakeholders. (pg 19)

4.1d struck and replaced "between" to "among". (pg 19)

4.2 struck and replaced stakeholders. (pg 19)

4.3 struck and replaced stakeholders." (pg 19)

4.3 Added "with appropriate transparency" and struck and replaced "stakeholders."

Standard 5: Professionalism

Updated main sentence to add "to include: collaboration, professional learning, and adherence to compliance and ethical standards. (pg 20)

5.2c Struck and replaced stakeholders. (pg 21)

5.4 Struck "development" and replaced with "learning." (pg 22)

5.4 added item e. (pg 22)

e. Commit to continuous leadership skills development.

Ohio Standards for School Business Managers

Standard 1: Leadership (pg 29)

Narrative summary wording updated to include "support the components of the teaching and learning programs within the school district, guided by the district's strategic plan." (pg 29)

1.1 d. Struck and replaced "stakeholders." (pg 29)

1.1, add item e. (pg 30)

e. Collaborate with internal interested parties to establish and sustain strong working relationships to support the components of the teaching and learning programs within the school district, guided by the strategic plan.

1.2, update item d to include Master Facility Planning. (pg 30)

1.3 added items d and e. (pg 30)

d. Provide guidance and research to inform negotiations.

e. Manage administration of collective bargaining agreements for classified staff.

Standard 2: Facilities Management (pg 31)



Element 2.1, changed to: Lead Master Facility Planning, and lead the planning to for construction, renovation, and maintenance of district facilities. (pg 31)

2.1, update item b. by adding permitting and zoning (pg 32)

2.4, update item d. to Manage and control district assets, supply inventories and procurement. (pg 32)

Standard 3: Business Operations (pg 33)

Element 3.1, change to: Provide operational and budgetary oversight to custodial/maintenance departments. (pg 33)

Element 3.2, change to: Provide operational and financial oversight to food service department. (pg 33)

3.2, update item e. to

e. Ensure effective procedures and controls for handling food service funds and cash transactions. (Struck the word "internal" before controls). (pg 34)

Element 3.3, change to: Provide operational and budgetary oversight to transportation department. (pg 34)

3.3g, struck and replaced "stakeholders." (pg 34)

Element 3.4, change to: Provide oversight and support in collaboration with technology department. (pg 35)

3.4, update item b. to: Assist in the development of appropriate specifications for purchasing technology, contracting for, installing, and supporting a technology infrastructure for the school district. (Added "and supporting"). (pg 35)

Added new Element 3.5: Provide oversight and support to extra-curricular and co-curricular activities. (pg 35)

Added indicators a – d, for Element 3.5. Effective business managers:

- a. Collaborate with district support organizations such as booster and parent groups.
- b. Maintain effective communications with district support organizations.
- c. Coordinate services such as transportation and facilities usage.
- d. Coordinate and oversee projects impacting district facilities.

Changed Element 3.5 to 3.6, and changed Element 3.6 to 3.7. (pg 35)

Element 3.7 a – added the word tangible.

Standard 4: Risk Management and Safety/Security (pg 37)

- 4.2 Struck and replace "stakeholders." (pg 37)
- a. Struck and replaced "stakeholders."
 - b. Struck and replaced "stakeholders."

4.3 Update item b. to: Monitor and oversee emergency management safety drills, fire drills, tornado and evacuation plans; (Added "emergency management safety drills"). (pg 37)

4.4 Updated to Research, recommend and execute management practices to protect district resources. (pg 37)

4.4 Update item a. to: Manage district property, fleet, cyber, and liability insurances. (Added "cyber"). (pg37)

Added new Element 4.5: Research, recommend, and execute risk management practices to protect sensitive information and intangible assets. (pg 37)

Element 4.5, added a-c indicators: Effective business managers:

- a. Research, recommend, and execute cyber policies and procedures.
- b. Research, recommend, and execute disaster recovery plan, policies, and procedures.
- c. Research, recommend, and execute an incident response plan for intangible assets.

Standard 5: Communication and Collaboration (pg 38)

Main sentence wording updated to strike and replace "stakeholders" (pg. 38)

Narrative summary wording updated to strike and replace "stakeholders." (pg 38)

5.1 Updated to strike and replace "stakeholders." (pg 38)

5.1, Update item c. to modernize language to: Support efficient and effective communication with interested parties using a variety of communication platforms and tools. (pg 39)

5.2 and 5.2c, Updated to strike and replace "stakeholders." (pg 39)

Standard 6: Professionalism (pg 40)

Updated main sentence to add "to include: collaboration, professional learning," and adherence to "compliance" and ethical standards. (Struck the word "established" before ethical). (pg 40)

6.2c, Struck and replaced "stakeholders." (pg 41)

6.4 Struck "development" and replaced with "learning." (pg 41)

6.4 add a new a. Then moved other items down to b, c, and d. (pg 41)

- a. Commit to continuous leadership skills development.