

## Chapter 71: School Business Officials

### ~~Rule 71.1 School Business Officials.~~

~~1.—In order to provide a financial management system which ensures the proper accountability for funds administered through the local school districts on a timely and accurate basis, to provide and interpret financial information by which the local school board makes educational decisions, and to promote professional growth, the State Department of Education is authorized to create the following professional level positions for the public school districts of this state beginning with the 1990-1991 school year:~~

- ~~a.—School Business Officer~~
- ~~b.—School Business Administrator~~

### ~~2.—Accreditation Standard~~

~~—The Commission on School Accreditation is directed to develop a COMPULSORY STANDARD that one such position shall be required to meet minimum accreditation standards beginning with the 1990-1991 school year.~~

### ~~3.—Minimum Qualifications~~

#### ~~a.—School Business Officer~~

~~a high school degree and who does not meet the requirements for a school business administrator and who has a minimum of nine (9) specified semester hours\* in accounting;~~

#### ~~b.—School Business Administrator~~

~~i.—a current valid certificate endorsed in School Administration with a minimum of nine specified semester hours\* in accounting;~~

~~OR~~

~~ii.—a baccalaureate degree from an accredited four-year college or university with a concentration in a business related curriculum (accounting, finance, or business administration, etc.) including a minimum of nine (9) specified semester hours\* in accounting;~~

~~OR~~

~~iii.—a baccalaureate degree in a nonrelated concentration with a minimum of 24 semester hours of recommended business related courses; 12 hours of which must be in specified courses\*; or a graduate degree in a business related field;~~

~~OR~~

~~iv.—be a Certified Public Accountant licensed in Mississippi~~

#### ~~c.—Recommended college courses: (\*specified hours)~~

- ~~i.—Principles of Accounting I and II (6 semester hours)~~
- ~~ii.—Intermediate Accounting I and II (6 semester hours)~~
- ~~iii.—Governmental Accounting (3 semester hours)~~
- ~~iv.—Managerial Accounting (3 semester hours)~~
- ~~v.—Financial Management (3 semester hours)~~
- ~~vi.—School Finance (3 semester hours)~~
- ~~vii.—School Business Administration (3 semester hours)~~

- ~~viii.—General Management (3 semester hours)~~
- ~~ix.—School Law (3 semester hours)~~
- ~~vii.—School Business Administration (3 semester hours)~~
- ~~viii.—General Management (3 semester hours)~~
- ~~ix.—School Law (3 semester hours)~~

~~4.—Administration~~

~~—The administration of this process shall be through the State Department of Education,  
—Bureau of School Support.~~

~~5.—Initial Process~~

~~—The initial process is as follows:~~

~~a.—School Business Officer~~

~~Any school business officer who has been satisfactorily performing in that position, as of June 30, 1990, and does not meet the minimum qualifications for that position will be approved as a school business officer upon the recommendation of the local superintendent of education. An incumbent will be required to complete six semester hours of accounting (Accounting Principles I and II) plus a three hours specific training program developed by the State Department of Education within four years. Any newly appointed School Business Officer employed after July 1, 1990, must meet the minimum requirements of the School Business Officer. In the event a special need arises and written justification is submitted, a one year emergency approval may be granted for an individual who has only six of the specified hours in accounting. The three additional hours must be completed within 12 months of employment.~~

~~b.—School Business Administrator~~

~~Any School Business Administrator who has been satisfactorily performing in that position on or before June 30, 1990, and does not meet the minimum requirements for the position but holds a four year college degree will be approved as a School Business Administrator upon the recommendation of the local superintendent of education. An incumbent will be required to complete six semester hours of accounting (Accounting Principles I and II) plus a three hour specific training program developed by the State Department of Education within four years. Any newly appointed School Business Administrator employed after July 1, 1990 must meet the minimum requirements of the School business Administrator.~~

~~6.—Continuing Training~~

~~—A minimum of 18 hours continuing training must be completed each year to  
—maintain certification. One hour of credit will be given for each hour of  
—training.  
—Ten of the 18 hours must be job specific. These hours must be from activities provided  
—by the State Department of Audit; State Department of Education; or sponsored by the  
—Mississippi Association of School Business Officials or the Mississippi School Boards  
—Association; or approved by the local school superintendent of education as job  
—specific.~~

~~— The remaining 8 hours may be obtained by attending local and State Department of  
— Education sponsored in-service training for other certified staff members or attending  
— state, regional or national school business official professional organizations.~~

~~— All School Business Administrators must participate in the State Department of Education's  
— School Executive Management Institute (SEMI) program.~~

~~— Completing college courses to meet minimum job requirements will not apply as  
— continuing training hours. However, other college courses may be counted for each  
— semester hour completed.~~

~~— In the event an emergency (a situation over which the individual has no control) should  
— arise that would prevent an individual from completing the necessary 18 hours in-service  
— training, a one-year waiver may be granted upon written justification and recommendation  
— of the local school superintendent of education and approved by the State Department of  
— Education. The subsequent school year's 18 hours must be completed.~~

#### ~~7. Rule and Regulation Authority~~

~~The State Department of Education is authorized to promulgate other rules and regulations  
necessary to implement and administer this matter.~~

~~Source: *Miss. Code Ann. § 37-1-3 (Revised 5/1993)*~~

## Chapter 71: School Business Officials

### *Rule 71.2 Licensure of School Business Administrator.*

#### 1. **Purpose**

In order to provide a financial management system which ensures the proper accountability for funds administered through the local school districts on a timely and accurate basis, to provide and interpret financial information by which the local school board makes educational decisions, and to promote professional growth, the State Department of Education is authorized to create a Licensed School Business Administrator position for the public school districts of this state beginning with the 2012– 2013 school year. This license shall be issued by the Mississippi Department of Education, Office of **School Educator** Licensure **and the license holder shall be bound by the MS Educator Code of Ethics, Standards of Conduct.**

#### 2. Accreditation Standard

The Commission on School Accreditation is directed to develop a PROCESS STANDARD that one such position shall be required to meet minimum accreditation standards beginning with the 2012 – 2013 school year. Although any individual who meets the minimum requirements may obtain the license, the district may only designate one individual as the Licensed School Business Administrator. **This individual either-The individual designated as the Licensed School Business Administrator shall must hold the School Business Administrator License. ~~or, if they do not meet the minimum requirements for obtaining the license, must have been employed as the Certified School Business Administrator/Officer in the district prior to July 1, 2012.~~** Individuals in a school district holding the School Business Administrator license, but who are not the designated the Licensed School Business Administrator and are not employed in a position in the district requiring any other license issued by the Mississippi Department of Education Office of **School Educator** Licensure shall not be considered a licensed employee as that term is used in Mississippi Code, Annotated.

Any current School Business Administrator or Officer who has been satisfactorily performing in that position on or before June 30, 2012 and does not meet the minimum requirements for obtaining a School Business Administrator License will be required to maintain the School Business Administrator/Officer certificate issued by the Mississippi Department of Education, Office of School Financial Services by completing **18 20** hours of continuing training each fiscal year. One hour of credit will be given for each hour of training. Hours may be obtained by participating in **approved** local, state, regional, or national school business related conferences, courses or workshops. Districts that have a certified School Business Administrator or Officer in lieu of a Licensed School Business Administrator will be considered in compliance with the accreditation standard requiring a Licensed School Business Administrator. However, these individuals will not be considered a licensed employee as the term is used in Mississippi Code, Annotated.

Any individual newly hired or appointed as a school district's Licensed School Business Administrator after June 30, 2012, **shall must** meet the minimum requirements of the

Licensed School Business Administrator and obtain the license from the Mississippi Department of Education, Office of **Teacher Educator** Licensure prior to being named as the school district's Licensed School Business Administrator.

3. Initial Licensure

The following minimum qualifications **shall must** be met for initial licensing:

A baccalaureate degree from an accredited four-year college or university **in Accounting. Other baccalaureate degrees from an accredited four-year college or university in Finance, Business Administration, or other business-related curriculum may be considered but shall with a concentration in business-related curriculum (accounting, finance, or business administration, etc.) including include** a minimum of fifteen (15) specified semester hours successfully completed in accounting from the following course list:

- a. Principles of Accounting I and II (6 semester hours)
- b. Intermediate Accounting I and II (6 semester hours)
- c. Advanced Accounting (3 semester hours)
- d. Governmental Accounting (3 semester hours)
- e. Managerial Accounting (3 semester hours)
- f. Auditing (3 semester hours)
- g. Cost Accounting (3 semester hours)**
- h. Business Law (3 semester hours)**
- i. Financial Management (3 semester hours)**
- j. School Finance or School Law (3 hours)**

The State Department of Education, Office of School Financial Services, **shall must** approve all courses titled differently than those listed.

4. Administration

~~The administration of t~~This process shall be administered jointly through the State Department of Education Office of School Financial Services and Office of **Teacher Educator** Licensure. ~~The administration of this process shall be through the State Department of Education, Bureau of School Support.~~

5. Rule and Regulation Authority

The State Department of Education is authorized to promulgate other rules and regulations necessary to implement and administer this matter.

Source: *Miss. Code Ann. § 37-3-2 (Adopted 7/2012)*

**Excerpt from Licensure Guidelines K-12**

**~~FIVE YEAR EDUCATOR LICENSE – SCHOOL BUSINESS ADMINISTRATOR LICENSE~~**

~~Each school district is required by Mississippi Public School Accountability Standards to employ one individual whose qualifications meet the criteria established by the Mississippi Department of Education and whose primary job responsibilities are conducting, supervising, and/or directing the financial affairs and operations of the school district. **No other endorsements may be added to this license.** If an applicant desires to be licensed to teach academic subjects, they **individual** must meet standard approved testing and licensure requirements. This license cannot be used as a substitute for the **District or School-based Administrator license.** If an applicant desires to be licensed as a **District or School-based Administrator**, they **individual** must meet all requirements for that license. **The license holder shall be bound by the MS Code of Ethics, Standards of Conduct.**~~

| License             | Requirements  | Validity | Renewal  |
|---------------------|---|----------|--|
| Class A Provisional | <ol style="list-style-type: none"> <li>1. Completed licensure application</li> <li>2. Transcript(s) verifying at least a bachelor’s degree in <b>Accounting either Business Administration, Accounting, Finance</b> or <b>a bachelor’s degree in another</b> business related field with a minimum of 15 hours of Accounting coursework as specified in SBE Policy</li> </ol>   | 3 years  | Non-renewable  |
| Class A Standard    | <ol style="list-style-type: none"> <li>1. Completed licensure application</li> <li>2. Transcript(s) verifying at least a bachelor’s degree in <b>Accounting either Business Administration, Accounting, Finance</b> or <b>a bachelor’s degree in another</b> business related field with a minimum of 15 hours of Accounting coursework as specified in SBE Policy</li> <li>3. Holds the required certificate of training from the Office of School Financial Services. <del>or provides documentation in the form of a letter from the individual’s superintendent that the individual has been satisfactorily performing as a school district business manager for a minimum of four (4) calendar years in a Mississippi Public School District. Individuals with less than four (4) calendar years of service as a school</del></li> </ol> | 5 years  | 100 hours continuing education units (CEUs). One hour of credit will be given for each hour of training. Hours may be obtained by participating in <b>approved</b> local, state, regional or national school business related conferences, courses or workshops. |

|                               |  |  |  |
|-------------------------------|--|--|--|
|                               | <del>business manager at the time a provisional license is issued are required to obtain the required certificate of training from the Office of School Financial Services.</del>  |  |  |
| <b>Class AA, AAA, or AAAA</b> | <ol style="list-style-type: none"> <li><b>1. Meet requirements for a Five Year Class A license</b></li> <li><b>2. Master's, Specialist, or Doctoral degree from a regionally/nationally accredited college or university.</b></li> </ol> |  | <b>100 hours continuing education units (CEUs). One hour of credit will be given for each hour of training. Hours may be obtained by participating in approved local, state, regional or national school business related conferences, courses or workshops.</b> |