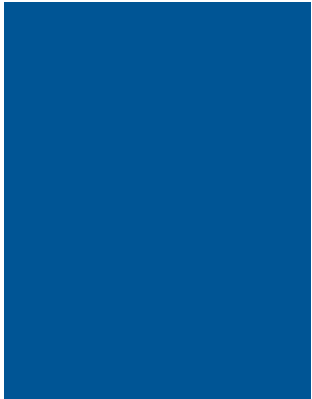
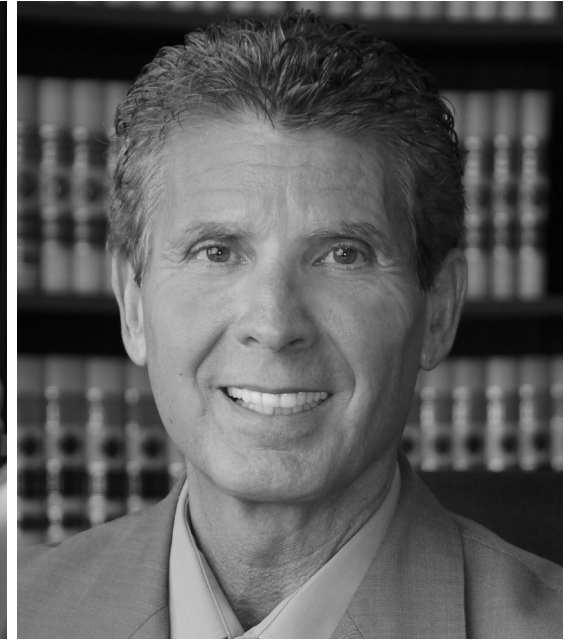


OHIO Treasurer Evaluation System



2012



educational service center
of Central Ohio

Ohio Association of School Business Officials

OASBO

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Preface

Purpose of OTES

Overview of the Ohio Treasurer’s Evaluation System (OTES): the system is designed to provide the Board of Education a process to evaluate the performance of the Treasurer centered around a standards-based job description and measureable annual objectives.

- Promotes consensus among the Board and Treasurer about the daily responsibilities and duties in the form of a standards-based job description;
- Establishes agreed upon performance expectations; clear indicators of whether or not and how well the responsibilities were completed;
- Identifies annual objectives that captures board identified tasks not included in the job description;
- Communicates and promotes organizational transparency;
- Provides a deeper and more rigorous level of communicating performance expectations that leads to self and organizational improvement;
- Clarifies management and policy level tasks by distinguishing responsibilities among the Board, Superintendent and Treasurer. It brings clarity surrounding roles and responsibilities;
- Promotes robust discussions about the prioritization of district fiscal objectives.

Accountability & Organizational Focus

Alignment of Organizational Standards: for many school districts they have adopted performance standards for curriculum, teachers and superintendents. The OTES process facilitates discussion on assigning clear areas of financial responsibility in a complex organization. Furthermore, it seeks to acknowledge the changing role of Treasurers in Ohio. Given the recent economic climate, with state funding and voter scrutiny of budgets, the Treasurer plays a heightened leadership role in communicating the district’s financial mission. The OTES process aligns performance standards and responsibilities among district leaders in an effort to promote organizational focus and discipline in a changing financial landscape.

Five Key Steps in the OTES system:

1. Adoption of a standards-based job description
2. Identification of annual district financial objectives
3. Development of Work Plans to implement the objectives
4. Conduct a mid-year formative assessment
5. Conduct an end-of-year summative evaluation

Introduction

In the Fall of 2010 a team of Ohio School Treasurers, Business Managers, Superintendents as well as representatives from the Ohio Educators Standards Board (ESB) met to develop a series of standards for Ohio School Treasurers. The purpose behind the effort was to “define the role and responsibilities of the school treasurer.” Upon completion of the standards, the work was subsequently approved by the State Board of Education.

It should be acknowledged that the effort to identify standards for treasurers, closely follows the adoption of standards for other categories of professional educators in Ohio:

- Ohio Standards for the Teaching Profession
- Ohio Standards for Principals
- Ohio Standards for Professional Development
- Ohio Standards for Superintendents

With the adoption of the new state standards for treasurers, efforts were initiated to develop an accountability and assessment process that would reinforce adherence to the new treasurer’s standards.

Under the leadership of the umbrella professional organization for Treasurers and Business Officials (OASBO), an Evaluation Committee was subsequently established in the summer of 2011 to identify a process that would produce protocols and documents that could be used by school districts to conduct a standards-based evaluation of the district treasurer.

This draft document represents the work of the Ohio Treasurers Evaluation System (OTES) Evaluation Committee.

Suggested timelines for key steps in the OTES

The sequence of “steps” in the OTES process is important. We have listed the five key steps that are minimally essential to have an evaluation system with integrity.

Establishing the standards-based job description of the identification of annual objectives create an agreed upon understanding of job performance between the Treasurer and Board.

The work plans communicate how objectives will be accomplished. Lastly, the formative and summative assessments provide feedback on performance.



The Structure of the Ohio Treasurer Evaluation System

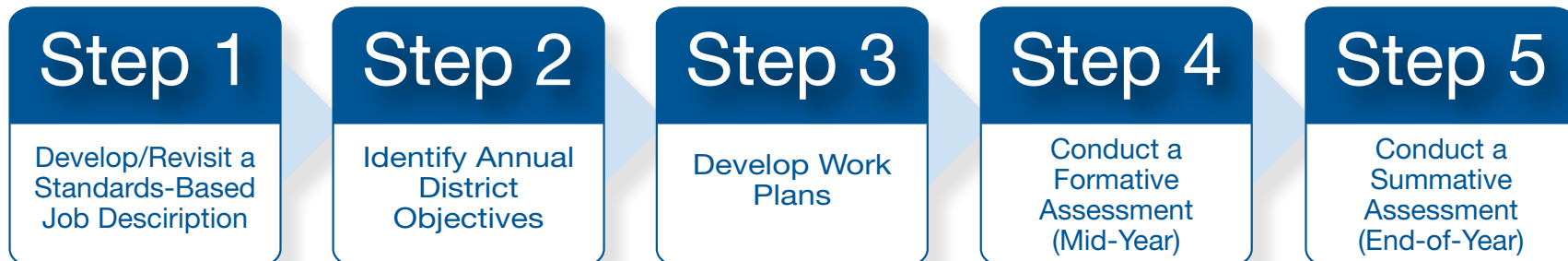


Understanding the Structure of a Standards-Based Evaluation System

OASBO believes that effective Treasurers demonstrate five standards of professional conduct. The document *Ohio Standards for School Treasurers and School Business Managers* (see Ohio Department of Education Website for the complete document) provides under each standard a narrative summary, representative elements and indicators that reflect competency/mastery.

Standards and their subcomponents are defined as follows:

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



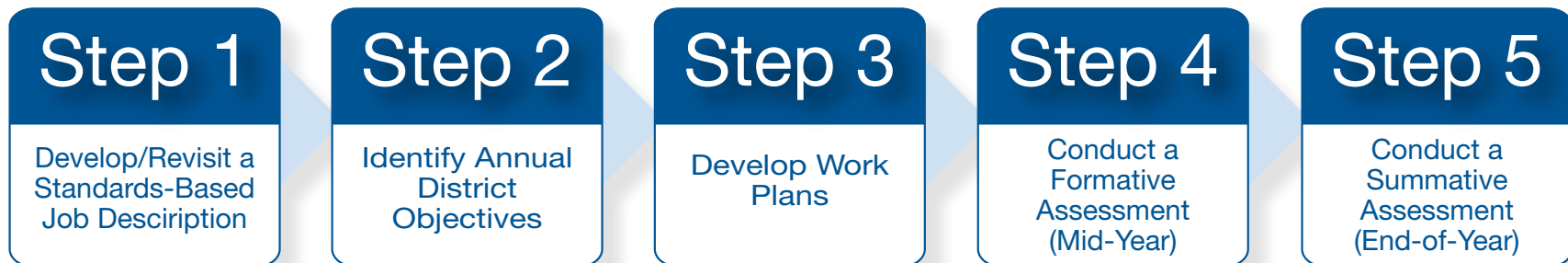
Facilitating the Process: The importance of having a discussion

Before making a decision to adopt the OTES process., the Board of Education and Treasurer should discuss who would ensure that timelines and documents are completed.

OASBO has learned through pilot studies that the average amount of time it takes to complete the process over the course of a year is roughly 10-12 hours. In some cases the Board President has led this responsibility. We have also seen where a Board sub-committee led the process. Additionally, we have seen an OTES trained consultant brought in to the district to manage the timeline, document flow, as well as facilitate the mid- assessment and end of year evaluation.

Thought also needs to be given if the superintendent is undergoing the Ohio Superintendent Evaluation System (OSSES). If the district decides to have the Treasurer undergo the OTES process, the Board of Education should consider whether it wants to invest the necessary amount of time to undergo two simultaneous evaluations.

Each district is different. The key to success is identifying prior to the start of the process responsibility for setting deadlines and collecting documents.



Step 1: Develop a Standards-Based Job Description Worksheet

Key Concepts: Job Description

In order to properly assess and evaluate an individual in a leadership position there must be agreement on what the job entails, its duties, and responsibilities. The first step of the OTES process is the creation of a standards-based job description. OASBO has developed a worksheet that will assist the Treasurer and Board in creating an up-to-date standards-based job description. See appendix for a complete job description worksheet.

OTES Model Job Description Worksheet

Ohio Treasurer Evaluation System

Worksheet 1.1: Tool for Creating a Job Description

SCHOOL TREASURER

RESPONSIBLE TO: Board of Education

DEFINITION:
INSERT

MAJOR POLICY RESPONSIBILITY:
INSERT

KEY FUNCTIONS:

A. LEADERSHIP: An effective treasurer, in collaboration with the district superintendent and the board of education, develops, implements and monitors policies and procedures based on sound fiscal practices and the analysis of financial resources that support the district's strategic plan for achieving its goals. The treasurer is an integral member of the district leadership team and strives to maintain an effective working relationship with the superintendent and the board of education.

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

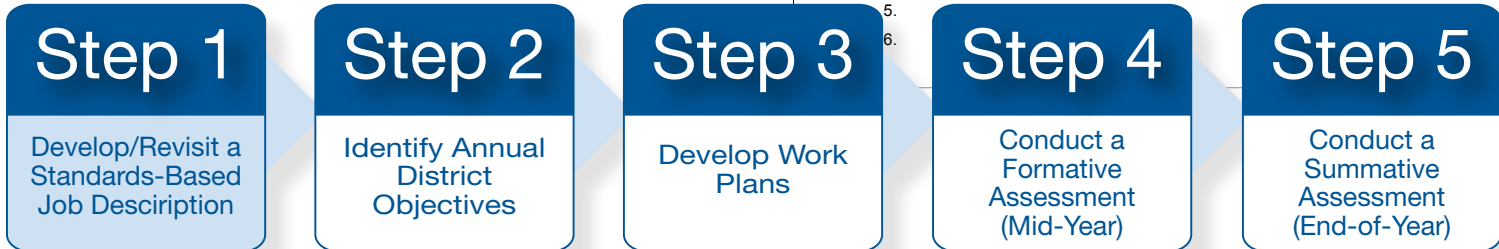
The treasurer provides oversight of personnel under their direct supervision and monitors the fiscal resources and financial data of the district. The treasurer regularly informs the district leadership team and board of education of the district's financial position and its sustainability and potential impact on instructional programs and personnel.

Elements:

1. Participates as an integral member of the district leadership team.
2. Works with the district superintendent and board of education, with input from other stakeholders, reviews, develops, aligns and implements policies and procedures.
3. Participates with the district superintendent and the board of education in the development and implementation of the district strategic plan.
4. Establishes and manages sound fiscal practices to support the educational process.
5. Supports the effective use of data.
6. Responsible for providing leadership to Treasurer's Office employees in establishing a culture of trust, efficiency, and high ethical standards.

ADD ELEMENTS SPECIFIC TO YOUR DISTRICT AND POSITION:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.



Step 2: Suggestions on how to Identify Effective Annual Objectives

Key Concepts: Annual Objectives

Annual objectives are specific, measurable statements of what should be accomplished within a specific time frame to improve the district. Well-written annual objectives provide the basis for evaluating the Treasurer’s annual progress.

Annual objectives should be:

- Clear
- Focused
- Within the scope of the treasurer’s control
- Aligned with broader district goals
- Designed to stretch but not exceed district capacity
- Measurable
- Set with clear timeframe and monitoring strategies

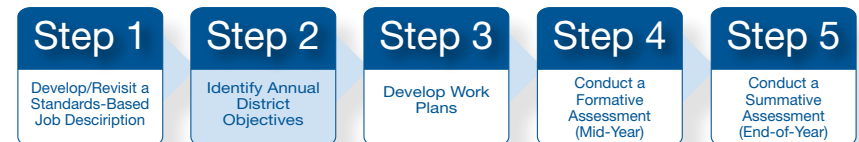
Example of an annual objective:

Treasurer shall provide the board of education a communication strategy (Oct. 15) that will improve the community’s understanding of the 5-year forecast and its implications.

Notice how the sample objective meets our criteria:

- Clear - *the objective is straightforward and understandable*
- Focused - *very precise, prepare a “strategy” for the board*
- Within the scope of the treasurer’s control - *this is a task that the treasurer should achieve based on his/her expertise*
- Aligned with broader district goals - *the objective is consistent with the board of education’s mission and goals*
- Designed to stretch but not exceed district capacity - *hasn’t been done before but the treasurer has the capability to accomplish*
- Measurable - *either done or not done*
- Set with clear timeframe and monitoring strategies - *timeframes and monitoring protocols are reasonable.*

Worksheet 2.1: Identify Annual District Objectives/Treasurer		
Treasurer Name: <i>Jane Doe</i>		
School District: <i>Anywhere School District</i>		Academic Year: 20XX
Focused, Annual District Objectives <small>(no more than five)</small>	Evidence of Progress or Completion <small>(monitoring evidence/data sources)</small>	Targeted Completion Date
1. <i>Treasurer shall provide the board of education a communication strategy (Oct. 15) that will improve the community’s understanding of the 5-year forecast and its implications.</i>	<i>Presentation of the actual document to the board.</i>	<i>Oct. 15, 20XX</i>
2. Insert additional objectives.		
3. Insert additional objectives.		
4. Insert additional objectives.		
5. Insert additional objectives.		

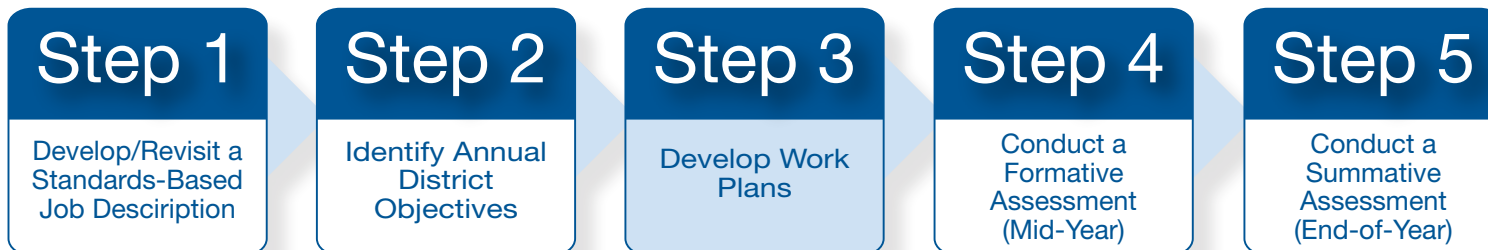


Step 3: Develop Work Plans

Key Concepts: Work Plans

- The work plans are designed to communicate to the Board, Superintendent, and interested parties HOW and WHEN certain activities will be accomplished. The plan is first and foremost a communication strategy that shares key activities with interested parties.
- The workplan identifies the amount of resources or costs that will be incurred to accomplish the objective
- The workplan identifies upfront how the activities will be monitored by the Board and administration.
- The workplan identifies the criteria by which success is determined.
- The workplan process seeks to have the responsible parties understand all the parameters, activities, monitoring processes and the criteria for determining success before work begins to avoid misunderstandings at the end of the process.

Worksheet 3.1: Develop Work Plans/Treasurer		
To be completed by the treasurer. Duplicate and complete one form for each objective.		
Treasurer: _____ <i>Jane Doe</i> _____ School District: _____ <i>Anywhere School District</i> _____ Academic Year : _____ <i>20XX</i> _____		
Objective: Treasurer shall provide the board of education a communication strategy (Oct. 15) that will improve the community's understanding of the 5-year forecast and its implications.		
Action Steps	Names of Persons/Groups Responsible	Targeted Completion Date
1. <i>Re-edit 5-year forecast to eliminate jargon.</i>	<i>Treasurer</i>	<i>Sept. 1</i>
2. <i>Meet with finance committee to identify key components.</i>	<i>Treasurer/Finance Committee</i>	<i>Sept. 15</i>
3. <i>Prepare a Powerpoint of key concepts, revised website, mailing for key stakeholder groups</i>	<i>Treasurer</i>	<i>Sept. 18</i>
4. <i>Rehearse key concepts with small focus group - make revisions.</i>	<i>Treasurer/Focus group</i>	<i>Sept. 21</i>
5. <i>Brief president of the board for input.</i>	<i>Treasurer/Board President</i>	<i>Sept. 25</i>
CONTINUE WITH ADDITIONAL ACTIVITIES. (Note: Action Steps can be expanded to accommodate additional)		
Capacity Considerations (Fiscal, human, time or material resources needed) <i>Production costs - minimum.</i> <i>Mailing: \$1,000</i>	Monitoring Process (The reporting and feedback process that will be used to discuss progress being made toward achieving objective) <i>Weekly report to the superintendent and board of education.</i>	Evaluation Criteria (Criteria that will be used to determine how well the objective has been met) <i>Approval of work plan and completion of the activities.</i>



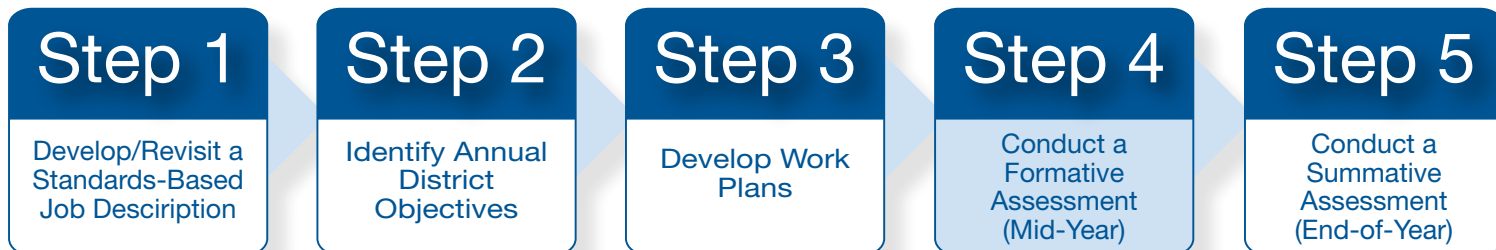
Step 4: Conduct Formative Assessment: Standard-Based Job Description (Part 1)

Key Concepts: Formative Assessments

The formative assessment consists of two parts, the assessment of executing the **job description**, and the **annual objectives**.

1. Linked to standards
 - ❖ Based on job descriptions
2. Monitors progress, offers suggestions, confirms achievement
 - ❖ Non-punitive
 - ❖ Provides opportunities for coaching
3. Provides opportunities for the treasurer to submit evidence
 - ❖ Artifacts, portfolios, newsletter, reports and briefings.
4. Promotes self-assessment
 - ❖ Enriches and communicates current practice

Worksheet 4.1: Formative Assessment & 5.1: Summative Assessment/Treasurer		
Treasurer Name: <u>Bernanke</u>		
School District: <u>Anywhere School District</u> Academic Year: <u>20XX-20XX</u>		
Standard	Treasurer Reflection and Comments	Board Response/Recommendations
Standard 1: Leadership, school treasurer participates in a leadership role within the district. Elements: (Insert elements from job description.) 1. Participates as an integral member of the district leadership team. 2. Works with the district superintendent and board of education, with input from other stakeholders, reviews, develops, aligns and implements policies and procedures. 3. Participates with the district superintendent and the board of education in the development and implementation of the district strategic plan. 4. Establishes and manages sound fiscal practices to support the educational process. 5. Supports the effective use of data. 6. Responsible for providing leadership to Treasurer's Office employees in establishing a culture of trust, efficiency, and high ethical standards.	3.1 Formative (Mid-Year) <i>I participated in district strategic planning initiative, regularly attended administrative cabinet meetings and conducted workshops with business staff.</i>	3.1 Formative (Mid-Year) <i>Elements are on target. Encouraged to reach out to more business leaders on strategic planning.</i>
	4.1 Summative (End-of-Year)	4.1 Summative (End-of-Year)



Step 4: Conduct Formative Assessment: Annual Objectives (Part II)

Key Concepts: Formative Assessments

The formative assessment consists of two parts, the assessment of executing the **job description**, and the **annual objectives**.

1. Linked to standards
 - ❖ Based on job descriptions
2. Monitors progress, offers suggestions, confirms achievement
 - ❖ Non-punitive
 - ❖ Provides opportunities for coaching
3. Provides opportunities for the treasurer to submit evidence
 - ❖ Artifacts, portfolios, newsletter, reports and briefings.
4. Promotes self-assessment
 - ❖ Enriches and communicates current practice

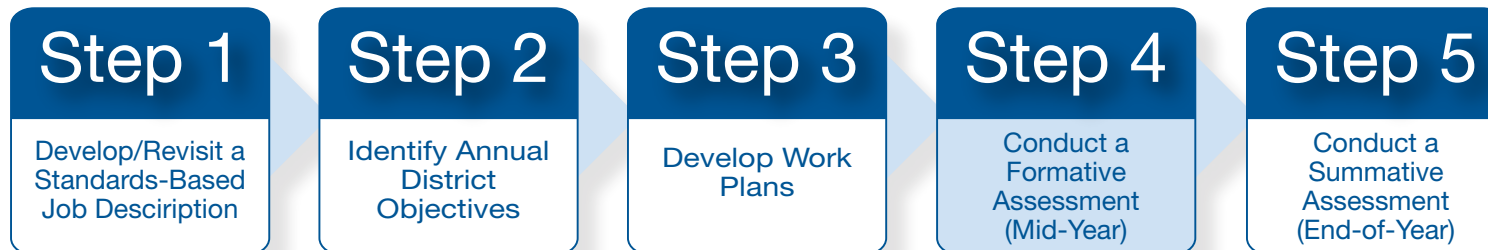
Performance on Objectives Worksheet 4.2: Formative Assessment & 5.2: Summative Assessment/Treasurer					
Treasurer Name: <i>Jane Doe</i> _____					
School District: <i>Anywhere School District</i> _____ Academic Year: <i>20XX</i> _____					
District Objectives	Evidence of Progress	3.2 Formative Assessment Date <i>Jan. 1, 2012</i> __		4.2 Summative Assessment Date <i>June 30, 2012</i> ____	
		In Progress	Completed	In Progress	Completed
<i>Treasurer shall provide the board of education a communication strategy (Oct. 15) that will improve the community's understanding of the 5-year forecast and its implications.</i>	<i>Work plan, timelines are all on target</i>	X			

Board Recommendations/Commendations: _____

Treasurer's Response: _____

Board President (or designee): _____ Date: _____

Treasurer: _____ Date: _____



Step 5: Conduct Summative Evaluation

Key Concepts: Summative Evaluations

Forms 4.1 and 5.1 summarize the Treasurer’s performance relative to accomplishing his/her job description.

Forms 4.2 and 5.2 summarize the status of the Treasurer’s work on his/her annual objectives. It should be noted that the criteria for evaluation has been established on the workplan (Forms 3.1).

As indicated on 5.2, the objective is or isn’t based on the predetermined criteria.

Worksheet 4.1: Formative Assessment & 5.1: Summative Assessment/Treasurer

Treasurer Name: Bernanke

School District: Anywhere School District Academic Year: 20XX-20XX

Standard	Treasurer Reflection and Comments	Board Response/Recommendations
Standard 1: Leadership, school treasurer participates in a leadership role within the district. Elements: (Insert elements from job description.) 1. Participates as an integral member of the district leadership team. 2. Works with the district superintendent and board of education, with input from other stakeholders, reviews, develops, aligns and implements policies and procedures. 3. Participates with the district superintendent and the board of education in the development and implementation of the district strategic plan. 4. Establishes and manages sound fiscal practices to support the educational process. 5. Supports the effective use of data. 6. Responsible for providing leadership to Treasurer’s Office employees in establishing a culture of trust, efficiency, and high ethical standards.	3.1 Formative (Mid-Year) <i>I participated in district strategic planning initiative; regularly attended administrative cabinet meetings and conducted workshops with business staff.</i>	3.1 Formative (Mid-Year) <i>Elements were on target. Encouraged to reach out to more business leaders on strategic planning.</i>
	4.1 Summative (End-of-Year) <i>All six elements addressed including formative suggestions.</i>	4.1 Summative (End-of-Year) <i>The treasurer functioned at a proficient to exemplary range in these duties.</i>

Performance on Objectives Worksheet 4.2: Formative Assessment & 5.2: Summative Assessment/Treasurer

Treasurer Name: Jane Doe

School District: Anywhere School District Academic Year: 20XX

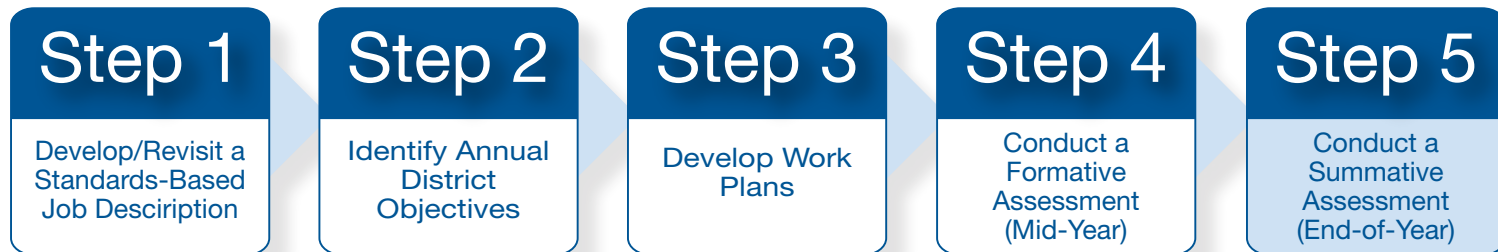
District Objectives	Evidence of Progress	3.2 Formative Assessment Date _Jan. 1, 2012_		4.2 Summative Assessment Date _June 30, 2012_	
		In Progress	Completed	In Progress	Completed
Treasurer shall provide the board of education a communication strategy (Oct. 15) that will improve the community’s understanding of the 5-year forecast and its implications.	Work plan, timelines are all on target	X			X

Board Recommendations/Commendations: *This objective was completed as per the evaluation criteria.*

Treasurer’s Response: *Completed on time and on budget with positive feedback from the community.*

Board President (or designee): _____ Date: July

Treasurer: _____ Date: July 15, 20XX



Step 5: Conduct Summative Evaluation

Key Concepts: Summative Evaluations

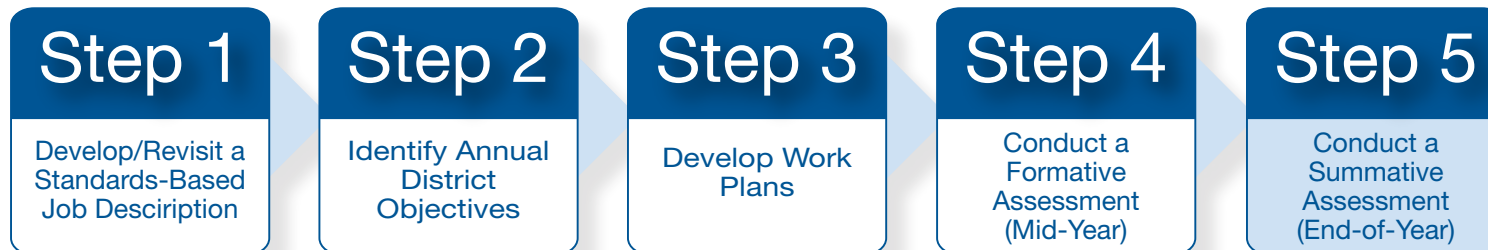
Summative assessment comments should be made as a general summary, regarding the performance of the job description and completion of annual objectives. The summary of performance around the job description should address each of the five Treasurer standards. Descriptors similar to those cited below may be useful.

- Exemplary
- Proficient
- Progressing
- Not meeting standards

Notice how the evaluator has used the terms of *Exemplary*, *Proficient*, *Progressing*, and *Not Meeting Standards*. Special attention should be given to the fact that the evaluator used both Exemplary and Proficient to describe performance on a single standard. Logic would suggest that a Treasurer could demonstrate both levels of accomplishment around a standard - which is what has been illustrated. Conversely, a Treasurer could demonstrate one level of performance in carrying out a standard – such as management of facilities in the example provided.

Part of the thinking behind formative assessment and summative evaluation of administrators is that discreet numerical evaluation (which are typical of a traditional numeric checklist: i.e. 1=Excellent, 2=Average, 3= Unsatisfactory) resulting in an average score, (i.e. 2.9) does not promote a deeper, more rigorous conversation around performance and improvement. Moreover, it suggests a specific mean or average as representative of a complex series of standards which is difficult to quantify with a specific numeric value.

Final Document 5.3: Summative End-of-Year Evaluation/Treasurer	
Treasurer Name: <i>Ben Bernanke</i>	_____
School District: <i>Anywhere School District</i>	_____ Academic Year: 20XX _____
Board Recommendations/Commendations:	
I. Job Description:	
<i>The leadership functions have been carried out in a range from proficient to exemplary. Financial management has been demonstrated with exemplary skills, especially work with educating the community on the 5-year forecast. The management of facilities has been proficient, work needs to be done toward maintenance of public spaces. Communications skills of the treasurer have been exemplary, especially with the business community. The professionalism of the treasurer has been both proficient and exemplary.</i>	
II. District Objectives:	
<i>The treasurer's three objectives have all been completed at an exemplary level - as measured by his work plans and evaluation standards.</i>	
Board President (or other evaluator): <i>John Doe</i>	_____ Date: _____
Treasurer: <i>Ben Bernanke Doe</i>	_____ Date: _____

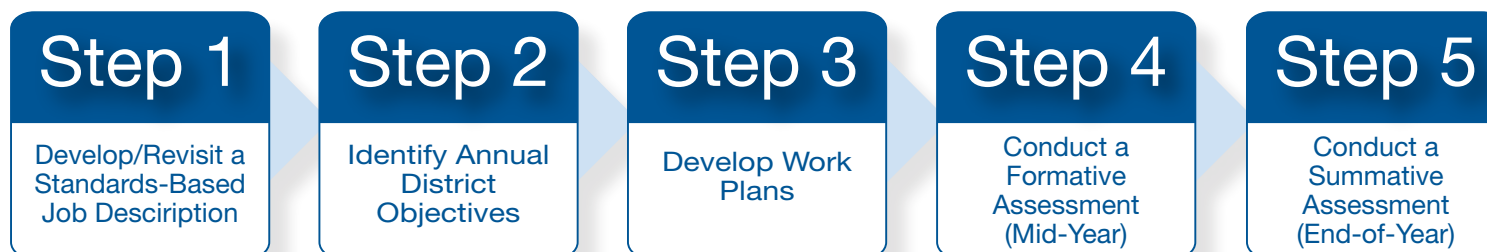


Conclusion & Considerations

The pilot project tested the process including creation of a standards-based job description, identification of objectives, writing work plans, formative and summative assessments. We identified several conclusions.

Lessons Learned: So Far

1. Participants in the pilot program emphasized both the importance and value of articulate (thoughtfully conceived and written) work plans that communicate activities. Board members and colleagues benefited by gaining a better understanding of the responsibilities through work plans. The pilot districts overwhelmingly experienced value in identifying a limited number of objectives. They felt that the “prioritization” of responsibilities was valuable. Also, it was observed that the process requires an investment of board and administrative time (+/-12 hours per year); a commitment, some districts were not willing to invest. The pilot also learned that “marching orders” for the organization became more “crisp” and understandable due to more rigorous thinking expressed through effective writing. As one board member commented, “activities and responsibilities had a greater tendency to be accomplished because they were put in writing.”
2. The district (Board, Administration and staff) likes the ‘leadership’ factor of having organizational focus on a limited number of doable annual objectives.
3. Anecdotal references suggested that the additional time and effort that the administrator invests on the “front end” reduce conflict and misunderstanding during and at the end of the school year. The process goes to the heart of communicating articulate expectations. Limitations of the pilot study should recognize the sample size was limited (n=40) and that the population sample self-selected the process (i.e. there was an inclination for success before engaging in the process).
4. Work plans: help the board of education understand how the activities are aligned and how the plans affect the K-12 system. We have also seen that the work plans reduce the need to micromanage.



GLOSSARY

Elements

Statements of the skills or characteristics that define effectiveness for each Standard.

Evaluation System

A process for assessing performance.

Formative Assessment

Provide feedback on progress at a mid-year interim point (as opposed to summative evaluation which may be used to make a judgement about performance at year's end); the goal of formative assessment is to enhance performance by providing clear indicators of progress and identifying what has been done successfully as well as areas for improvement.

Goals

General, global statements of intent that explain what the district wants to achieve; goals are not objectives.

Indicators

Show the knowledge and skills of each Element in practice. The Indicators are observable or measurable statements that serve as tools in discussions of effective school treasurers.

Job Description

A written statement of the activities and responsibilities associated with a specific job.

Narrative Summary

More fully describes the content of and rationale for each Standard.

Objectives

Measurable, defined, specific steps that contribute to the fulfillment of the broader specified goals.

GLOSSARY

Portfolio

A collection of artifacts that demonstrate evidence of completing an objective or activity (spread sheets, minutes of a meeting, news article, report, etc).

Standard

A definable goal or area of responsibility of school treasurers.

Standards-Based

Systems or processes that use standards - statements of expected knowledge, skills and abilities - as the expected outcomes.

Summative Evaluation

An evaluation of performance at a particular time, typically at the end of the academic year, by a supervisor or other evaluator using standard, predetermined criteria of performance over time. Summative evaluation may result in a rating or in narrative analysis and is essential to accountability.

Work Plan

Focused, measurable, action-oriented steps planned to meet broader district objectives. A work plan includes a specific timeline for completion and serves as both a planning instrument and communication tool.

APPENDICES

Worksheet	1:1 Job Description
Worksheet	2:1 Identification of District Objective
Worksheet	3:1 Development of Work Plan
Worksheet	4:1 Formative Assessment Job Description
Worksheet	4:2 Formative Assessment Annual Objectives
Worksheet	5:1 Summative Assessment

Worksheet 1.1: Tool for Creating a Job Description

SCHOOL TREASURER

RESPONSIBLE TO: Board of Education

DEFINITION:

INSERT

MAJOR POLICY RESPONSIBILITY:

INSERT

KEY FUNCTIONS:

A. LEADERSHIP: An effective treasurer, in collaboration with the district superintendent and the board of education, develops, implements and monitors policies and procedures based on sound fiscal practices and the analysis of financial resources that support the district's strategic plan for achieving its goals. The treasurer is an integral member of the district leadership team and strives to maintain an effective working relationship with the superintendent and the board of education.

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

The treasurer provides oversight of personnel under their direct supervision and monitors the fiscal resources and financial data of the district. The treasurer regularly informs the district leadership team and board of education of the district's financial position and its sustainability and potential impact on instructional programs and personnel.

Elements:

1. Participates as an integral member of the district leadership team.
2. Works with the district superintendent and board of education, with input from other stakeholders, reviews, develops, aligns and implements policies and procedures.
3. Participates with the district superintendent and the board of education in the development and implementation of the district strategic plan.
4. Establishes and manages sound fiscal practices to support the educational process.
5. Supports the effective use of data.
6. Responsible for providing leadership to Treasurer's Office employees in establishing a culture of trust, efficiency, and high ethical standards.

ADD ELEMENTS SPECIFIC TO YOUR DISTRICT AND POSITION:

- 1.
- 2.
- 3.
- 4.

B. FINANCIAL MANAGEMENT: The school treasurer demonstrates a clear understanding of financial resources and manages those resources in collaboration with the board of education and district leadership.

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

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

The treasurer serves on the district records commission and must comply with applicable Ohio public records laws.

Elements:

1. Collects, analyzes and interprets financial data for budgeting, forecasting and decision-making.
2. Effectively manages district financial accounts including cash, budgetary, debt service, revenue and grant management.
3. Demonstrates knowledge, performance and accuracy of standard accounting practices, auditing procedures and accurate financial reporting.
4. Demonstrates knowledge of and compliance with state and federal laws.
5. Provides key data to the board of education's negotiating team.
6. Executes depository contracts with eligible banking institutions through established legal procedures consistent with the Uniform Depository Act.

Options – Please check elements specific to your district.

- Responsible for all deposits of public funds of the school district.
- Certifies and encumbers funds for all purchases and requisitions for supplies and services.
- Responsible for receiving all invoices, matching with purchase orders receiving documents and payments.
- Maintenance of a complete and systematic set of financial records in accordance with State of Ohio Statute and the Auditor of the State of Ohio.
- Responsible for the preparation of warrants (checks), recording of disbursements and all records related to school district funds.
- Responsible for efficient operation of payroll functions to ensure proper personnel records, maintenance of employee absentee, retirement, leave records and benefits.
- Responsible for maintaining a system of internal controls to safeguard school district assets in compliance with state and federal requirements.
- Administers the school district policy on a student's tuition invoicing and collection.
- Serves as official custodian of fiscal records of all federal, state, local and foundation grant programs.
- Renders a monthly financial report to the board of education.
- Exercises authorized investment methods for protection of cash at a reasonable investment return and provides for the safe keeping of invested funds and securities.
- Administers, prepares, monitors and distributes invoices for the collection of school district monies.

- In cooperation with the superintendent and/or designee, develops, presents and files tax budget, annual budget, appropriation resolution and spending plan.
- Prepares paperwork necessary for filing operating and bond issues with the board of elections and county auditor.
- Prepares Five Year Forecast with reasonable, clear assumptions for the superintendent's and board of education's review and file that plan with the Department of Education.

ADD ELEMENTS SPECIFIC TO YOUR DISTRICT AND POSITION:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

C. FACILITIES, PROPERTY AND CAPITAL ASSET MANAGEMENT: The school treasurer provides fiscal leadership in the management of capital assets and support services.

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

The treasurer participates with the leadership team on the oversight of district construction projects. Specifically, the treasurer oversees compliance with the financial policies and procedures related to district construction projects. The treasurer supervises debt, bonds and other financial instruments related to construction and operations of the district facilities and services.

The treasurer regularly reviews insurance coverage and risk associated with district operations and services.

Elements:

1. Acquires and maintains building and capital assets.
2. Secures financing for capital projects.
3. Develops and monitor risk management practices to protect capital assets.
4. Provides financial oversight and analysis of fiscal implications to the district support services.
5. Maintains a system of controls for inventory of equipment, and physical assets.
6. Prepares necessary paperwork for the filing of bond and operating levies with the auditor and board of elections.
7. Prepares necessary information needed for decision-making of operating and bond levies.

ADD ELEMENTS SPECIFIC TO YOUR DISTRICT AND POSITION:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

D. COMMUNICATION AND COLLABORATION: The school treasurer communicates and collaborates effectively with the board of education, district leadership and stakeholders.

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

The treasurer is able to communicate financial information in multiple formats using a variety of communication technologies.

Elements:

1. Demonstrates competence in the communication of financial reports to all stakeholders.
2. Communicates effectively and openly while demonstrating a willingness to collaborate with internal stakeholders and external stakeholders including media.
3. Responsible for providing support for external and internal auditing processes.
4. Is responsible for ensuring the actions of the Board are completed and any necessary filings are executed in the areas that include but are not limited to; employment, levy and bond issues, notifications to other entities of the board's actions.

ADD ELEMENTS SPECIFIC TO YOUR DISTRICT AND POSITION:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

E. PROFESSIONALISM: The school treasurer is committed to a high level of professionalism in their conduct and adheres to established ethical standards.

The effective treasurer is a professional who recognizes they are in a unique position to influence the strategic plan of a school district and the students that it serves. The treasurer practices the highest standards of integrity, honesty and fairness.

The treasurer remains vigilant and current with local, state and federal compliance laws, rules and regulations.

The treasurer continues to expand their knowledge and skills and is committed to lifelong learning, continuous professional development and advocacy for the improvement of fiscal laws and regulations through their participation in local, state and federal professional organizations.

Elements:

1. Understands, upholds and complies with professional ethics, including the Licensure Code of Professional Conduct for Ohio Educators (LCPCOE) and the Ohio Ethics Laws.
2. Models and expects fairness, honesty and consistency in the performance of duties.
3. Maintains compliance with applicable local, state and federal laws, rules and regulations and district policies and procedures.
4. Maintains a strong commitment to professional development.
5. Collaborates with peers for the advancement of the profession.

Options – Please check elements specific to your district:

- Furnishes a bond sufficient for the board of education’s approval.
- Attends all board of education meetings and special meetings as requested.
- Takes and maintains minutes of the board of education meetings, prepares and distributes the minutes of each meeting.
- Provides and share with the administrative staff the responsibility for counseling staff members in the area of insurance benefits, retirement provisions, local tax laws, provisions of sick leave policy and other pertinent information concerning fringe benefits provided by the board of education.
- Engages in a rigorous evaluation process that provides regular systemic input on job performance.
- Conducts other duties related to the treasurer’s responsibilities as assigned by the board of education or as prescribed by law.

ADD ELEMENTS SPECIFIC TO YOUR DISTRICT AND POSITION:

- 1.
- 2.
- 3.
- 4.
- 5.

QUALIFICATIONS:

Possess a treasurer's license.

WORKING CONDITIONS: To be determined: based on local expectations

Adopted:

Revised:

Reviewed:

Notes on editorial changes recommended by Ohio Association of School Business Officials Planning Meeting Sept. 9, 2011.

1. Changed "treasurers" plural to singular "treasurer" sections A through E.
2. Did not change last sentence paragraph 3, section A. Leadership – redundancy issue.
3. Under Sections B and E, added "*Options – Please check elements specific to your district.*"
4. Corrected Section C, No. 1 under Elements.
5. Moved Elements No. 5, 6 in Section C to Section B, No. 5, 6.
6. Under Section D, deleted No. 3 – redundant with No. 4; moved No. 4 to Section B.
7. Under Section E, changed Elements 6-11 into Options.
8. Under Qualifications, deleted master's degree.
9. Committee has not decided where to insert reference to Ohio Revised Code compliance.
10. Still need clarity on the issue of "business manager" responsibilities – perhaps insert Elements under "Options."

Worksheet 2.1: Identify Annual District Objectives/Treasurer

Treasurer Name: _____

School District: _____ Academic Year: _____

Focused, Annual District Objectives (no more than five)	Evidence of Progress or Completion (monitoring evidence/data sources)	Targeted Completion Date
1.		
2.		
3.		
4.		
5.		

Worksheet 2.2: Develop Work Plans/Treasurer

To be completed by the treasurer. Duplicate and complete one form for each objective.

Treasurer: _____ School District: _____ Academic Year : _____

Objective: Prepare a comprehensive five-year forecast.

Action Steps	Names of Persons/Groups Responsible	Targeted Completion Date
1.		
2.		
3.		
4.		
5.		

(Note: Action Steps can be expanded to accommodate additional)

Capacity Considerations

(Fiscal, human, time or material resources needed)

Monitoring Process

(The reporting and feedback process that will be used to discuss progress being made toward achieving objective)

Evaluation Criteria

(Criteria that will be used to determine how well the objective has been met)

Worksheet 2.2: Develop Work Plans/Treasurer

Action Steps	Names of Persons/Groups Responsible	Targeted Completion Date
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		

Worksheet 3.1: Formative Assessment & 4.1: Summative Assessment/Treasurer

Treasurer Name: _____

School District: _____ Academic Year: _____

Standard	Treasurer Reflection and Comments	Board Response/Recommendations
<p>Standard 1: Leadership, school treasurer participates in a leadership role within the district.</p> <p>Elements: (Insert elements from job description.)</p> <ol style="list-style-type: none"> 1. Participates as an integral member of the district leadership team. 2. Works with the district superintendent and board of education, with input from other stakeholders, reviews, develops, aligns and implements policies and procedures. 3. Participates with the district superintendent and the board of education in the development and implementation of the district strategic plan. 4. Establishes and manages sound fiscal practices to support the educational process. 5. Supports the effective use of data. 6. Responsible for providing leadership to Treasurer's Office employees in establishing a culture of trust, efficiency, and high ethical standards. 	<p>3.1 Formative (Mid-Year)</p>	<p>3.1 Formative (Mid-Year)</p>
	<p>4.1 Summative (End-of-Year)</p>	<p>4.1 Summative (End-of-Year)</p>

Worksheet 3.1: Formative Assessment & 4.1: Summative Assessment/Treasurer

Treasurer Name: _____

School District: _____ Academic Year: _____

Standard	Treasurer Reflection and Comments	Board Response/Recommendations
<p>Standard 2: Financial Management, school treasurer demonstrates a clear understanding of financial resources and manages those resources in collaboration with the board of education and district leadership.</p> <p>Elements: (Insert elements from job description.)</p> <ol style="list-style-type: none"> 1. Collects, analyzes and interprets financial data for budgeting, forecasting and decision-making. 2. Effectively manages district financial accounts including cash, budgetary, debt service, revenue and grant management. 3. Demonstrates knowledge, performance and accuracy of standard accounting practices, auditing procedures and accurate financial reporting. 4. Demonstrates knowledge of and compliance with state and federal laws. 5. Provides key data to the board of education's negotiating team. 6. Executes depository contracts with eligible banking institutions through established legal procedures consistent with the Uniform Depository Act. 	<p>3.1 Formative (Mid-Year)</p>	<p>3.1 Formative (Mid-Year)</p>
	<p>4.1 Summative (End-of-Year)</p>	<p>4.1 Summative (End-of-Year)</p>

Worksheet 3.1: Formative Assessment & 4.1: Summative Assessment/Treasurer

Treasurer Name: _____

School District: _____ Academic Year: _____

Standard	Treasurer Reflection and Comments	Board Response/Recommendations
<p>Standard 3: Facilities, Property and Capital Asset Management, school treasurer provides fiscal leadership in the management of capital assets and support services.</p> <p>Elements: (Insert elements from job description.)</p> <ol style="list-style-type: none"> 1. Acquires and maintains building and capital assets. 2. Secures financing for capital projects. 3. Develops and monitor risk management practices to protect capital assets. 4. Provides financial oversight and analysis of fiscal implications to the district support services. 5. Maintains a system of controls for inventory of equipment, and physical assets. 6. Prepares necessary paperwork for the filing of bond and operating levies with the auditor and board of elections. 7. Prepares necessary information needed for decision-making of operating and bond levies. 	<p>3.1 Formative (Mid-Year)</p>	<p>3.1 Formative (Mid-Year)</p>
	<p>4.1 Summative (End-of-Year)</p>	<p>4.1 Summative (End-of-Year)</p>

Worksheet 3.1: Formative Assessment & 4.1: Summative Assessment /Treasurer

Treasurer Name: _____

School District: _____ Academic Year: _____

Standard	Treasurer Reflection and Comments	Board Response/Recommendations
<p>Standard 4: Communication and Collaboration, school treasurer communicates and collaborates effectively with the board of education, district leadership and stakeholders.</p> <p>Elements: (Insert elements from job description.)</p> <ol style="list-style-type: none"> 1. Demonstrates competence in the communication of financial reports to all stakeholders. 2. Communicates effectively and openly while demonstrating a willingness to collaborate with internal stakeholders and external stakeholders including media. 3. Responsible for providing support for external and internal auditing processes. 4. Is responsible for ensuring the actions of the Board are completed and any necessary filings are executed in the areas that include but are not limited to; employment, levy and bond issues, notifications to other entities of the board's actions. 	<p>3.1 Formative (Mid-Year)</p>	<p>3.1 Formative (Mid-Year)</p>
	<p>4.1 Summative (End-of-Year)</p>	<p>4.1 Summative (End-of-Year)</p>

Worksheet 3.1: Formative Assessment & 4.1: Summative Assessment/Treasurer

Treasurer Name: _____

School District: _____ Academic Year: _____

Standard	Treasurer Reflection and Comments	Board Response/Recommendations
<p>Standard 5: Professionalism, school treasurer is committed to a high level of professionalism in their conduct and adheres to established ethical standards.</p> <p>Elements: (Insert elements from job description.)</p> <ol style="list-style-type: none"> 1. Understands, upholds and complies with professional ethics, including the Licensure Code of Professional Conduct for Ohio Educators (LCPCOE) and the Ohio Ethics Laws. 2. Models and expects fairness, honesty and consistency in the performance of duties. 3. Maintains compliance with applicable local, state and federal laws, rules and regulations and district policies and procedures. 4. Maintains a strong commitment to professional development. 5. Collaborates with peers for the advancement of the profession. 	<p>3.1 Formative (Mid-Year)</p>	<p>3.1 Formative (Mid-Year)</p>
	<p>4.1 Summative (End-of-Year)</p>	<p>4.1 Summative (End-of-Year)</p>

Performance on Objectives Worksheet 3.2: Formative Assessment & 4.2: Summative Assessment/Treasurer

Treasurer Name: _____

School District: _____ Academic Year: _____

District Objectives	Evidence of Progress	3.2 Formative Assessment Date _Jan. 1, 20XX__		4.2 Summative Assessment Date __June 30, 20XX__	
		In Progress	Completed	In Progress	Completed

Board Recommendations/Commendations:

Treasurer's Response:

Board President (or designee): _____ Date: _____

Treasurer: _____ Date: _____

Final Document 4.3: Summative End-of-Year Evaluation/Treasurer

Treasurer Name: _____

School District: _____ Academic Year: _____

Board Recommendations/Commendations:

I. Job Description:

II. District Objectives:

Board President (or other evaluator): _____ Date: _____

Treasurer: _____ Date: _____



Published 2012. The Ohio Treasurer Evaluation System is a collaboration between the Ohio Association of School Business Officials and the Educational Service Center of Central Ohio.