

---

---

# Committee Manual

---



---

ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

---

# Table of Contents

- INTRODUCTION ..... 3**
- ASBO INTERNATIONAL MISSION STATEMENT ..... 4**
- COMMITTEE ORIGINAL WORKS ..... 4**
- COMMITTEE CORE VALUES..... 4**
- COMMITTEE STRUCTURE ..... 5**
- COMMITTEE SELECTION AND APPROVAL PROCESS..... 5**
- TERM ..... 6**
- COMMITTEE DESCRIPTION ..... 6**
- STANDING COMMITTEES ..... 8**
  - AUDIT AND FINANCE ..... 8
  - ELECTION ..... 8
  - EXECUTIVE ..... 8
  - POLICY ..... 8
  - BYLAWS ..... 9
  - ETHICS ..... 10
- ADVISORY COMMITTEES..... 12**
  - CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING ..... 12
  - EDITORIAL ..... 14
  - EDUCATION ..... 16
  - LEGISLATIVE..... 19
  - MERITORIOUS BUDGET AWARD ..... 21
- INDEPENDENT COMMISSIONS..... 22**
  - CERTIFICATION ..... 22
- EXTERNAL COMMITTEES ..... 23**
  - GOVERNMENTAL ACCOUNTING STANDARDS ADVISORY COUNCIL ..... 23

# INTRODUCTION

ASBO International (ASBO) members come from varied backgrounds with different experiences, strengths, and interests, but share the common goal of optimizing resources for the students and communities they serve. In principle and in practice, ASBO International values and seeks diversity and inclusive practices within all aspects of the association.

Each committee volunteer offers unique insight and energy toward this shared goal, and contributes to ensuring that our programs, services, procedures, and resources are relevant, timely, and promote the highest standards of school business management. Their efforts not only strengthen their own skills and expertise, but the profession as a whole.

We are grateful to all ASBO International volunteers for sharing their talents to advance the profession of school business and ensure their colleagues are equipped to provide the best possible support to every student.

Sincerely,

A handwritten signature in black ink, appearing to read "David Lewis". The signature is fluid and cursive, with a prominent initial "D" and a long, sweeping tail.

David Lewis  
Executive Director  
ASBO International

# ASBO INTERNATIONAL MISSION STATEMENT

ASBO International's mission is to lead the profession of school business forward. Through our professional growth opportunities, programs, and services, we promote the highest standards of school business management practices. We provide a global network of support that enhances our members' ability to collaborate and lead with a global perspective. We are dedicated to supporting school business officials and providing the resources they need to effectively use educational resources—ultimately ensuring every student has the opportunity to receive a quality education.

## COMMITTEE ORIGINAL WORKS

All products generated by a committee convened by ASBO International are the sole property of the association and no member of the committee may use the project deliverables and intellectual properties or any other works of the group to derive personal gain.

## COMMITTEE CORE VALUES

Committees shall:

- Serve to benefit the greatest number of ASBO International members possible and to advance the school business profession.

Committee Chairs, Vice Chairs, and Liaisons shall:

- Provide visionary leadership.
- Demonstrate openness to new ideas.
- Commit to excellence and innovation.
- Engage actively in life-long learning.
- Value the contribution of individual committee member thought and analysis.
- Value committee member time, expertise, and contributions.
- Embrace the opportunity for committee contributions to the work of the organization.
- Evaluate committee members' participation and make appropriate recommendations for continuation of membership.

Committee Members shall:

- Embrace the responsibility for awareness of factors that impact the committee's area of professional school business operations.
- Commit to providing for the professional information needs of members.
- Focus on and be responsive to members' needs and key issues.

# COMMITTEE STRUCTURE

The ASBO International Board of Directors identifies and maintains a committee structure to provide timely and expert consultation, and to assist with association programs. The Board annually adopts and approves the Committee Manual.

All committee members are required to follow the requirements set by the Board and/or an independent commission. Service on a committee is open to any voting member of ASBO International, unless otherwise stated. Appointments will take into consideration a member's areas of expertise, professional background, and geographic location to ensure full and balanced committees.

## COMMITTEE LIAISONS

### Board Liaison

A member of the ASBO International Board of Directors serves on each committee as a Board Liaison. The role of the Board Liaison is to:

- Report on committee activities to the Board of Directors and advocate for the committee to ensure the Board is apprised of current issues from the committee.
- Serve as a resource for the committee.
- Ensure the committee is functioning properly and has not overstepped its boundaries as a committee.
- Help the committee Chair coordinate the committee's mission and activities with the association's Strategic Plan.

### Staff Liaison

A member of the ASBO International staff serves on each committee as a Staff Liaison. The role of the Staff Liaison is to:

- Maintain contact with the committee Chair throughout the year.
- Work with the Chair to evaluate continuing committee membership.
- Serve as a resource for the committee.

## COMMITTEE SELECTION AND APPROVAL PROCESS

Four of the Standing Committees (Audit & Finance, Election, Ethics, Policy) are comprised of only members of the Board of Directors. Those roles are determined by the position on the Board and are not subject to the normal vacancy process.

When a committee position becomes vacant (e.g., due to term expiration, resignation, etc.), ASBO International adheres to the following selection and approval processes based on the position to be filled. Recommendations for leadership and membership positions are presented to the Board for final approval.

### **Chair and Vice Chair**

- The outgoing Chair will be asked to recommend their replacement. The replacement is often the current Vice Chair but may also be a member of the committee.
- If the Vice Chair position becomes vacant, they may recommend a replacement selected from the committee's membership to fill the vacancy.

### **Committee Member**

- ASBO International will announce vacancies to all eligible members. Interested members will submit an application and a resume.

## **TERM**

Committee members serve staggered three-year terms. A member may serve up to two consecutive three-year terms. There must be a three-year break after the two consecutive terms before the member can re-apply for a committee position.

If a committee member's circumstances change during their tenure and/or they are no longer able to perform their duties, they will resign from the committee. If a committee member does not participate on a consistent basis, they will be asked to step down.

## **COMMITTEE DESCRIPTION**

### **Standing Committees**

The ASBO International Board of Directors recognizes that certain association matters need continuing attention. These matters are attended to by these standing committees:

- Audit and Finance
- Election
- Executive
- Policy
- Bylaws
- Ethics

Standing committees are closely monitored to ensure there is no interference with the operational duties and responsibilities of the association's administration. It takes a majority of seven votes of the Board of Directors to create a standing committee after its goals and objectives have been clearly set forth.

### **Advisory Committees**

These committees serve in an advisory capacity to an ASBO International program or service and act as a resource to assist the association in serving its members and achieving its objectives. Advisory committees include:

- Certificate of Excellence in Financial Reporting
- Editorial
- Education
- Legislative
- Meritorious Budget Award

## **Ad Hoc Committees**

Ad hoc committees can be appointed by the Board of Directors on an as-needed basis. Ad hoc committees aid in the development and improvement of programs and services that are offered to members of ASBO International. Specific objectives, expectations, and travel reimbursements associated with the ad hoc committees will be handled at the time of the committee development.

## **Independent Commissions**

The Board of Directors may establish independent commissions to address specific issues of importance that require governance outside of the Board of Directors. Currently, Certification is the independent commission.

## **External Committees**

The role of external committees is to support sister associations on issues relevant to ASBO International's mission. Currently, the Governmental Accounting Standards Advisory Council (GASAC) is the external committee.

# STANDING COMMITTEES

## AUDIT AND FINANCE

The Audit and Finance Committee is comprised of the Executive Committee and two 3rd Year Directors, and reviews the organization's accounting policies, internal financial controls, and risk management procedures. It also meets and communicates annually with the organization's audit firm to indicate the scope and depth of the audit and to agree to the conditions of engagement letter, reviews the auditor's reports and makes the Board aware of key risks facing the association, and identifies strategies for dealing with risks.

## ELECTION

The Election Committee is comprised of the Immediate Past President and reviews the organization's election procedures and policies. It reviews the candidate materials against the requirements and deadlines laid out in the Election Manual and certifies candidates for each annual election. It also oversees the annual election and announces the results of the election.

## EXECUTIVE

The Executive Committee is comprised of the President, Vice President, and Immediate Past President, and facilitates decision making between Board meetings or in urgent and crisis circumstances.

## POLICY

The Policy Committee is comprised of the Vice President, serving as Chair, and the two 2nd Year Directors, and provides guidance on the operations of the association by developing and revising Board policy. During the three-year (2019, 2020, 2021) section review of the Policy Manual, before the maintenance cycle begins, the Board decided to also include the two 3rd Year Directors to provide continuity and to assist with updates to the policy manual. After the first year of maintenance, the structure of the Policy Committee will return to Vice President and two 2nd Year Directors.

The President and the Executive Director review the policy manual annually and recommend changes to the Policy Committee if necessary. The Policy Committee also suggests such policy changes as are required to conduct the affairs of the association.

*\*Each of these Standing Committees also has a staff liaison, the Executive Director, as part of the committee structure.*

# BYLAWS

## **Mission**

The Bylaws Committee receives, reviews, and recommends proposed bylaws amendments to the ASBO International Board of Directors. Bylaws are the set of rules that guide the association's operations and activities.

## **Committee Structure**

- Chair
- Vice Chair
- Committee Members (maximum of six)
- Board Liaisons (Vice President, 2nd Year Directors)
- Staff Liaison

## **Qualifications**

- All committee members must be voting or District members of ASBO International.

## **Committee Roles**

### ***Chair***

- Provides leadership and guidance to the other committee members, including mentoring committee members for future leadership positions.
- Coordinates the committee's direction in collaboration with Staff Liaison, e.g., developing committee meeting agendas.
- Chairs committee meetings and conference calls.
- Coordinates committee members' work in reviewing bylaws and bylaws amendments.
- Responds to member questions as they relate to bylaws amendments.
- Coordinates and directs duties of Vice Chair and members.
- Participates in the process of evaluating prospective committee members.

### ***Vice Chair***

- Assists Chair as needed.
- Coordinates committee members in reviewing and amending bylaws.
- Chairs committee meetings in the Chair's absence.
- Participates in the process of evaluating prospective committee members.

### ***All Committee Members***

- Receive, review, and recommend changes to bylaws.
- Ensure adherence to the bylaws amendments process and timeline.

# ETHICS

## **Mission**

The Ethics Committee upholds the highest moral and ethical standards of ASBO International members by administering ASBO International's Code of Ethics. The Ethics Committee may receive, initiate, and investigate claims of unethical conduct of members and recommend action to the Board of Directors relative to resolution or disciplinary process.

## **Committee Structure**

- Chair
- Vice Chair
- Committee Members (maximum of three)
- ASBO International Legal Counsel
- Board Liaison (Immediate Past President)
- Staff Liaison

## **Qualifications**

- All committee members must be voting or District members of ASBO International.
- An interest in ethics, as well as background knowledge in organizational culture or human resources, is helpful.

## **Committee Roles**

### ***Chair***

- Provides leadership and guidance to the other committee members, including mentoring committee members for future leadership positions.
- Coordinates the committee's direction in collaboration with the Executive Director, e.g., developing committee meeting agendas.
- Chairs committee meetings and conference calls.
- Coordinates committee members' work in reviewing the Code of Ethics.
- Responds to member questions as they relate to the Code of Ethics.
- Coordinates and directs duties of the Vice Chair and members.
- Participates in the process of evaluating prospective committee members.

### ***Vice Chair***

- Assists the Chair as needed.
- Coordinates committee members in reviewing and amending the Code of Ethics.
- Chairs committee meetings in the Chair's absence.
- Participates in the process of evaluating prospective committee members.

### ***Legal Counsel***

- Provides legal perspective to claims of unethical conduct of members or other association matters.
- Provides legal perspective on policy recommendations and/or amendments to the Code of Ethics.

### ***All Committee Members***

- Receive, review, and recommend changes to the Code of Ethics.

- Review potential conflicts of interest and recommend appropriate action to the Board of Directors.
- Develop policy recommendations on ethical issues.

# ADVISORY COMMITTEES

## CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

### **Mission**

The Certificate of Excellence in Financial Reporting (COE) Advisory Committee serves as a resource for the COE program. The committee promotes school districts' preparation of Annual Comprehensive Financial Reports and the COE program.

### **Committee Structure**

- Chair
- Vice Chair
- Committee Members (maximum of five)
- Consultant (1)
- Board Liaisons (1st, 2nd, and 3rd Year Directors)
- Staff Liaison

### **Qualifications**

- All committee members, excluding the Consultant, must be voting or District members of ASBO International.
- Committee members must be COE submitting officials from districts that currently submit to the COE program and have received the COE award in the past three or more years **or**
- Finance or accounting professionals who have a significant role preparing their district's Annual Comprehensive Financial Reports, currently submit to the COE program, and have received the COE award in the past three or more years. Submitting official recommendation is required.
- Certified Public Accountant is preferred but not mandatory.
- Committee members must be able to provide technical input on current and future GASB topics.

### **Committee Roles**

#### ***Chair***

- Coordinates the committee's direction with Staff Liaison, e.g., developing committee meeting agendas and program materials.
- Chairs committee meetings and conference calls.
- Promotes and presents on Annual Comprehensive Financial Reports preparation and the COE program at state affiliate meetings and to their own state membership.
- Participates in selecting new committee members.

#### ***Vice Chair***

- Assists the Chair with coordinating the committee's direction and developing committee meeting agendas and program materials as needed.
- Chairs committee meetings and conference calls in the Chair's absence.
- Promotes and presents on Annual Comprehensive Financial Reports preparation and the COE program at state affiliate meetings and to their own state membership.
- Participates in selecting new committee members.

***All Committee Members***

- Promote and present on Annual Comprehensive Financial Reports preparation and the COE program at state affiliate meetings and to their own state membership.
- May participate in the COE seminar at the Annual Conference & Expo.
- Assist with the development of COE training and marketing materials as needed.
- May serve as a member of the COE Appeal Review Committee.

# EDITORIAL

## Mission

The Editorial Advisory Committee (EAC) works to strengthen the association's membership magazine, *School Business Affairs (SBA)*. Committee members make recommendations and otherwise assist the *SBA* editor in producing a high-quality, useful, and balanced magazine covering the school business management field. The committee also makes recommendations and assists the editorial staff with ASBO International's other publications.

## Committee Structure

- Chair
- Vice Chair
- Committee Members (maximum of eight)
- Board Liaison
- Staff Liaison

## Qualifications

All committee members must be voting or District members of ASBO International and must be employed in the field of school business or educational administration, employed at an institution in a field directly related to school business, or have a background/expertise in school business management. Members must have the time to contribute effectively to the committee, be willing to author or coordinate at least four articles per year for *SBA*, and should have a regional or national network of contacts in school business administration.

To maintain membership on the EAC, a member must publish/coordinate the publication of four articles per year in *SBA*, attend onsite meetings of the EAC, participate in conference calls, and continue to be employed in a school business-related capacity.

## Committee Roles

### **Chair**

- Chair meetings and assist Staff Liaison in setting agenda and ensuring meeting minutes are taken and reported.
- Direct committee's work in coordination with committee goals and the ASBO International Strategic Plan.
- Coordinate committee members' work in identifying pertinent topics, articles, and authors for *SBA*.
- Direct an annual committee critique of *SBA*.
- Coordinate and direct duties of the Vice Chair and members.
- Participate in the process of evaluating committee membership.
- Coordinate work with other ASBO committees and the Education Committee.

### **Vice Chair**

- Chair committee meetings in the Chair's absence.
- Assist the Chair in directing the committee members' work.
- Participate in the annual process of evaluating committee members.
- Develop the committee's book-related projects in coordination with goals of the ASBO International Strategic Plan.

- Work with Staff Liaison to establish a priority for book development projects.
- Review the association's book list and recommend disposition of current titles annually.

***All Committee Members***

- Identify themes, authors, and articles for *SBA*.
- Identify and recommend areas around which ASBO International should develop new publications.
- Review selected articles for *SBA*.
- Participate in critiques of *SBA*.

# EDUCATION

## Mission

The Education Committee contributes to the development of content that advances member knowledge, competency, and professionalism through year-round learning opportunities. These opportunities may include webinars, face-to-face education sessions, self-paced eLearning modules, toolkits, and more.

## Committee Structure

- Chair
- Vice Chair
- Committee Members\* (25)
- Content Experts (unlimited)
- Board Liaison (Vice President)
- Staff Liaison

\*Committee members will represent the 25 focus areas of ASBO International's Professional Standards.

### Educational Enterprise

1. Organization and Administration
2. Public Policy and Intergovernmental Relations
3. Legal Issues

### Financial Resource Management

4. Principles of School Finance
5. Budgeting and Financial Planning
6. Accounting, Auditing, and Financial Reporting
7. Cash Management, Investments, and Debt Management
8. Technology for School Finance Operations

### Human Resource Management

9. Personnel and Benefits Administration
10. Professional Development
11. Labor Relations and Employment Agreements
12. Human Relations

### Facilities Management

13. Planning and Construction
14. Maintenance Operations

### Property Acquisition Management

15. Purchasing
16. Supply and Fixed asset Management
17. Real Estate Management

### Information Management

18. Strategic Planning
19. Instructional Support Program Evaluation
20. Instructional Program Evaluation
21. Communications
22. Management Information Systems

### Ancillary Services

23. Risk Management
24. Transportation
25. Food Service

## **Qualifications**

All committee members must be voting, District, or Corporate members of ASBO International. Corporate members are eligible to be Content Experts on the Education Advisory Committee.

## **Committee Roles**

### ***Chair***

- Guides the work of the committee and oversees development of education content for conference sessions, webinars, and eLearning opportunities.
- Serves as the voice of the committee in communications among the committee, ASBO International staff, and the Board Liaison.
- Reports on ASBO International education content in collaboration with the Vice Chair and committee members.
- Promotes membership engagement in volunteer opportunities and develops and mentors Content Experts to become committee leaders.
- Encourages open communication and welcomes diverse perspectives.
- Attends ASBO International's Editorial Advisory Committee meeting to integrate education content and ASBO International editorial content.
- Moderates the Education Planning Session at the Annual Conference & Expo.

### ***Vice Chair***

- Assists the Chair in accomplishing the committee's objectives.
- Works with committee members to ensure the quality of the annual conference sessions, webinars, and eLearning opportunities.
- Identifies education program needs according to the appropriate Professional Standards Focus Areas.
- Chairs committee meetings when the Chair is absent.
- Helps the Chair and committee members identify potential education presenters.
- Encourages open communication and welcomes diverse perspectives.
- Promotes membership engagement in volunteer opportunities and develops and mentors Content Experts to become committee leaders.
- Attends ASBO International's Editorial Advisory Committee meeting to integrate education content and ASBO International editorial content.
- Helps prepare committee members to lead the table discussions at the Education Planning Session at the Annual Conference & Expo.

### ***Committee Members***

- Review education session content related to their Professional Standards Focus Areas, review proposed fields of study, and ensure content addresses relevant needs. Recommend modifications where necessary.
- Are available to review webinar content.
- Participate in 1-2 scheduled conference calls annually.
- Lead a table discussion during the Education Planning Session at the Annual Conference.
- Are proactive in communicating education volunteer opportunities to and soliciting expertise from Content Experts.
- Readily respond to posts on the Global School Business Network.

- Provide recommendations to ASBO International staff regarding emerging hot topics for the upcoming learning opportunities, as well as for ad hoc volunteer projects to be posted in the Global School Business Network.
- Encourage open communication and welcome diverse perspectives.

**Content Experts** – School business subject matter experts provide support to the committee and serve as a resource supporting ad hoc volunteer initiatives and education opportunities. Any dues-paying ASBO International member may be a Content Expert. There are no term limits for this role.

# LEGISLATIVE

## **Mission**

The mission of the Legislative Advisory Committee (LAC) is to identify ASBO International's legislative priorities and help ASBO International staff coordinate grassroots advocacy campaigns. Committee members will support the association in making ASBO International the primary source for information and influence on federal legislative and regulatory issues that affect school business officials.

## **Committee Structure**

- Chair
- Vice Chair
- Committee Members
  - Practicing school business professional (maximum of five)
  - K-12 policy or legal/legislative experts (maximum of two)
- AEDG Liaisons (maximum of three)
- Board Liaison
- Staff Liaison

## **Qualifications**

Committee members, excluding K-12 Policy or Legal/Legislative Experts, must be voting or District members of ASBO International. All members must be employed in the field of school business or educational administration, employed at an institution in a field directly related to school business, or have a background/expertise in legal/legislative affairs. Members must demonstrate an interest in and knowledge of U.S. federal legislative and regulatory issues, have a basic understanding of the legislative process (including federal budgets and appropriations), and have a network of contacts in school business administration and/or K-12 policy and government affairs.

## **Committee Roles**

### ***Chair***

- Coordinates the work of the committee in achieving the legislative-related goals of the ASBO International Strategic Plan.
- Coordinates with committee members to identify new legislative priorities and advocacy opportunities.
- Coordinates with committee members to produce legislative content for publication by ASBO International, identify volunteers for legislative panels/sessions at ASBO International events, and expand the association's advocacy network.
- Chairs committee meetings, works with the Vice Chair and ASBO International staff to develop meeting agendas and ensure minutes are recorded, and collaborates with the Legislative Group of the Education Committee.

### ***Vice Chair***

- Leads the committee's work in producing legislative content and resources and identifying advocacy opportunities to share on the Global School Business Network's Legislative Affairs and Legislative Advisory Committee Communities.
- Develops strategies to improve member engagement in the Legislative Affairs and

Legislative Advisory Committee Communities on the Global School Business Network.

- Chairs committee meetings in the Chair's absence and assists in fulfilling other duties as assigned.

***Committee Members***

- Identify legislative priorities, content, advocacy opportunities, policy experts, and legislative resources (books, articles, videos, etc.) relevant to school business administrators' interests.
- Serve as a resource and referral source for legislative content and grassroots advocacy, responding to requests within 24 hours as necessary.
- Serve as a peer reviewer for legislative presentations/proposals for ASBO International events, guest blogs on the Legislative Affairs Community, and other legislative/regulatory content as requested.
- Contribute content to the Legislative Affairs Community (blogs, resources, discussion threads, etc.) and the Legislative Advisory Committee Community (ideas to improve member engagement, advocacy opportunities, etc.) on the Global School Business Network.

***Affiliate Executive Directors Group (AEDG) Liaison***

- Establishes a sub-group to provide guidance to the LAC in identifying and advancing the K-12 legislative concerns, priorities, and interests of school business professionals.
- Liaises between the sub-group and the LAC.

# MERITORIOUS BUDGET AWARD

## **Mission**

The Meritorious Budget Award (MBA) Advisory Committee serves as a resource for the MBA and Pathway to the MBA programs. The committee supports the programs' mission to promote excellence in preparing and presenting budget documents with the goal of having school districts submit their budgets for review in the MBA program.

## **Committee Structure**

- Chair
- Vice Chair
- Committee Members (maximum of five)
- Consultant (1)
- Board Liaisons (1st, 2nd, and 3rd Year Directors)
- Staff Liaison

## **Qualifications**

- All committee members, excluding the Consultant, must be voting or District members of ASBO International.
- Committee members must be submitting officials from districts participating in the MBA or Pathway to the MBA program for the past three years **or**
- Finance or budget professionals who have significantly contributed to preparing the district budget and submitting materials to the MBA program. Submitting official recommendation required.

## **Committee Roles**

### ***Chair***

- Coordinates the committee's direction with Staff Liaison, including developing committee meeting agendas and reviewing program materials.
- Chairs committee meetings and conference calls.
- Coordinates and directs duties of the Vice Chair and members.
- Participates in selecting new committee members.

### ***Vice Chair***

- Assists the Chair as needed.
- Chairs committee meetings in the Chair's absence.
- Participates in the selecting committee members.

### ***All Committee Members***

- Promote and present on the MBA and the Pathway to the MBA programs at state affiliate meetings and to their own state membership.
- Participate in the MBA workshop and discussion groups at the Annual Conference & Expo.
- Assist in developing and revising program materials such as the MBA Criteria Checklist, resource information on the ASBO International website, and marketing materials.
- Respond to technical questions regarding program guidelines.
- May serve as a member of the MBA Appeal Review Committee.

# INDEPENDENT COMMISSIONS

## CERTIFICATION

### **Mission**

The mission of the Certification Commission is to provide oversight to the development and administration of credible credentials for school business officials and to ensure the credentials meet high standards of ethical practice for the profession.

### **Committee Structure**

The Certification Commission is comprised of 9–11 ASBO International members who are certified industry professionals and represent the breadth and scope of the industry. The Certification Commission members serve a term of three years, which may be renewed for a second three-year term of service. Members of the Certification Commission collectively represent and possess the certification the Commission provides oversight to and, through education and experience, represents the stakeholder interests served by the certification.

### **SFO Policies and Procedures**

The SFO Policies and Procedures outline the ASBO International certification management system guided by ISO/IEC 17024 Conformity Assessment- general requirements for bodies operating certification of personnel for school business officials.

# EXTERNAL COMMITTEES

## GOVERNMENTAL ACCOUNTING STANDARDS ADVISORY COUNCIL

### **Mission**

ASBO International is listed by name in the Governmental Accounting Standards Advisory Committee (GASAC) Operating Procedures as an organization that may nominate a member to serve on the GASAC.

The GASAC's mission is to advise the Governmental Accounting Standards Board (GASB) on establishing and improving concepts and standards of accounting and financial reporting for state and local governmental entities.

### **Application and Nomination Process**

The appointment of ASBO International's nomination for GASAC representative is contingent upon final approval by the Board of Trustees of the Financial Accounting Foundation.

GASAC members are required, in the judgment of the Trustees (1) to be knowledgeable about the issues involving, and the impact of, financial accounting and reporting by state and local governmental entities, or (2) to possess an expertise of value to the GASB.

Prior to the expiration of the GASAC representative's term, ASBO International will initiate the following application and nomination process.

- An email will be sent to all ASBO International members announcing the vacancy and outlining the responsibilities of and the required qualifications for the GASAC representative.
- Applicants submit a completed application form, their resume, and a letter of interest to the GASAC Staff Liaison.
- The Staff Liaison will confirm receipt of applications, process the documents, and send to the ASBO Board Liaison and Executive Director for Board review and approval.
- Upon ASBO's Board review and nomination, ASBO International's nominee's name and required documents will be sent to the Board of Trustees of the Financial Accounting Foundation for review and approval.

### **Term**

Per the GASAC Operating Procedures, members of the GASAC are appointed for two-year terms expiring on December 31 in the second calendar year of their election. They generally may be reappointed for up to two additional consecutive terms and serve without remuneration. Vacancies in unexpired terms of GASAC members may be filled by the Trustees of the Financial Accounting Foundation as deemed desirable by them.

## Qualifications

- Certified Public Accountant.
- Demonstrated current, advanced technical knowledge, hands-on experience, and facility with GAAP, governmental accounting, and school district financial reporting.
- Technical understanding of current and upcoming GASB pronouncements, requirements, topics being considered for research, etc.
- Awareness of how changes within GASB requirements would affect school districts and their financial reporting.
- Ability to gather and articulate to the GASAC school district priorities as they relate to GASB proposed research topics and pronouncements.
- Ability to fulfill responsibilities of the GASAC representative as described below and in the GASAC Operating Procedures.

## Representative Role

- Attend three GASAC meetings per year.
- Ensure that information on the GASB's activities and publications is shared with ASBO International in order to share with greater membership.
- Work with ASBO Staff Liaison to gather views of ASBO International members prior to each GASAC meeting in order to provide input to the GASAC on Exposure Drafts of Statements of Governmental Accounting Standards, Statements of Governmental Accounting Concepts, Technical Bulletins and Implementation Guides, Preliminary Views, and other documents proposed for issuance by the GASB.
- If possible, observe at least one public meeting of the GASB each year.

When requested, and as practicable, serve on GASB task forces and other consultative groups as may be organized and appointed by the GASAC Chair.

Full representative responsibilities are listed in the [GASAC Operating Procedures](#).