



## School Payroll Specialist

**E**stablished in 1998, the MSBO Voluntary Certification Program supports the ongoing professional development of school business officials. The program is a mark of distinction that reflects professional achievement and demonstrates a person's dedication to his/her profession.

### Benefits of School Payroll Specialist Certification

The School Payroll Specialist (SPS) certification:

1. provides access to information and training that is specific to Michigan law and regulation; and
2. provides a basis for advancing professionalism of School Payroll Specialists in Michigan schools.

### The SPS Program

MSBO certification courses provide a great deal of information in a short time. Most courses are "bulleted" information rather than in-depth training. They are intended to cover major points about their respective topics, offer an opportunity for questions and discussion, and provide resource information for future use.

The recommended beginning course for School Payroll Specialist certification is *Introduction to School Business*. Although anyone may benefit from this or other individual certification courses, the full program is generally intended for School Payroll Specialists in their first 1-5 years of employment. However, any person employed in school business operations who meets the stated requirements may receive School Payroll Specialist certification. There is no requirement for holding a particular position in a school district.

### Requirements

This program and the courses listed have been created and reviewed by the Professional Development Committee of MSBO. An applicant for certification must be a member of MSBO, and hold a Associate's Degree including 4 semester hours of accounting.

Read the reverse side of this sheet for brief descriptions of certification courses that are offered through MSBO. In some circumstances courses from other sources may be counted toward MSBO certification. *Please be aware that some courses and/or requirements may change. MSBO and the committees that created this program continue to evaluate and make minor modifications as deemed appropriate.*



## MSBO Voluntary Certification Program

### MSBO's Certification Program Benefits:

- Provides access to information needed to succeed in your job
- Offers practical overviews of key areas of law, regulations and practices
- Identifies resources for in-depth and additional information that may be utilized at a later time
- Assures a quality curriculum is developed and monitored by the MSBO Professional Development Committee
- Uses experienced practitioners to teach classes
- Offers seminars at regular intervals and reasonable prices
- Uses adult learning principles and provides a learning environment where colleagues can share experiences and information

Go to [www.msbo.org](http://www.msbo.org) for more information about the MSBO Voluntary Certification Program for School Business Officials.

### Questions?

Contact Courtney Byam at 517.327.5937 or by e-mail at [cbyam@msbo.org](mailto:cbyam@msbo.org); or

Debbie Kopkau at 517.327.2587 or by e-mail at [dkopkau@msbo.org](mailto:dkopkau@msbo.org).

# School Payroll Specialist (SPS) Course Descriptions

*Accounting Manual and Chart of Accounts (3 hours):* What every school payroll/personnel should know about State Bulletin 1022 Accounting Manual and its relationship to their position in the school district. Learn how to account for payroll division of state and federal programs and compensated absences and averages. Find out how to monitor the budget.

*Collective Bargaining Agreement, Contracts (3 hours):* Learn how to interpret bargaining agreement language, understand leave benefits and grievance procedures, including an overview of union dues and political deductions and non-deductions. Learn how to administer overtime, FMLA, and FLSA. Understand the difference between an independent contractor vs. an employee.

*Introduction to School Business (14 hours):* An overview of school business operations with a focus on several key areas. The program begins with a brief background on the general functions of the School Business Office Specialist. Major components of the program include: listing and describing reports that must be filed with federal, state, and local agencies; reviewing school laws and the Revised School Code; introducing fund accounting processes; reviewing school organizational issues and operational issues (how school boards and administrators function); and exploring inter-relationships between the business office and site operations – offices in school buildings, facilities, transportation, and food services. Part of the program is devoted to discussion about the roles and functions of the school business official.

*Principles of Education (3 hours):* Understand the educational process, culture of schools, major learning theories, teaching methodologies, school improvement, design of in-service programs, and the structure and function of the principalship.

*Record Keeping, Retention, Automation (3 hours):* Participants will be provided an overview of 1) Requirements for payroll/personnel records, automated file maintenance, and related retention procedures. 2) Privacy issues related to payroll and the rules in accessing personnel records. 3) Different systems in place that track students including SRSD, MEIS, REP and special education; and 4) The importance of each system and how these systems are used within the school district. Also covered is an overview on FOIA, COBRA, and criminal record checks.

*TDP, IRS Sec. 125, 403 (b), 457, and Workers Compensation (6 hours):* Understand the processing of workers' compensation claims and the legal and operational aspects of a deferred/defined contribution program and how it affects every payroll office in the state. Know the rules and regulations of 403(b) and cafeteria plans (Sec. 125).

*Year-End Payroll & Tax Returns (941), W-2's, etc. (6 hours):* Understand the 941's, W-2's, tax deposit requirements, business expense accounting, retirement incentives, and other related paperwork related to payroll. Learn how to track sick time accurately. Be aware of the payroll function as it relates to automation, i.e. EFT, garnishments, and vendors. Know the difference between salary and hourly employees and how the payroll function may change.

*Wrap-up/Ethics (2 hours):* Celebrate completion of your certification program! Reflect on what you have learned and your role in the educational process and your school district. This class can be taken only if you are two classes or less from completing your certification (not counting the Wrap-Up/Ethics Session).

*Elective (3 hours):* Any course taken outside of this certification track but required in another.

**Total class time is 43 hours. Continuing Education hours are 90 hours within a five-calendar-year period.**