

Education Requirements for Fiscal Officers



Staff Qualifications: Steps for Programs to Consider

Use this brief to better understand regulations and considerations for a fiscal officer.

Local programs determine how their staff meet Head Start regulations.

Follow these steps to help guide you in the process of determining and justifying how your Head Start fiscal officer meets the Head Start Program Performance Standards (HSPPS).

1. Read the HSPPS:
 - Know the specific education requirements for staff roles detailed in 45 CFR § 1302.91
 - Review the cross references to the staff qualification requirements in the Head Start Act and other relevant HSPPS
2. Gather information to know your program's needs and expectations, based on:
 - Community, family, and child needs
 - Program goals including school readiness goals
 - Your existing continuous quality improvement system
3. Use all available information to ensure your program has:
 - Human resources and professional development policies and procedures to help you meet regulations
 - Clear program goals including school readiness goals
 - Qualified staff who can effectively support your program's goals and service delivery
 - An ongoing monitoring process that identifies and addresses challenges in hiring and retaining qualified staff

What Are the Requirements?*

*For full text access the [HSPPS](#).

Knowledge

45 CFR § 1302.91 (c) fiscal officer. A program must:

- Assess staffing needs in consideration of the fiscal complexity of the organization and applicable financial management requirements and secure the regularly scheduled or ongoing services of a fiscal officer with sufficient education and experience to meet their needs
- Ensure a fiscal officer hired after November 7, 2016, is a certified public accountant or has, at a minimum, a baccalaureate degree in accounting, business, fiscal management, or a related field

Competencies

45 CFR § 1302.91 (a) A program must:

- Ensure all staff, consultants, and contractors...have sufficient knowledge, training and experience, and competencies to:
 - Fulfill the roles and responsibilities of their positions
 - Ensure high-quality service delivery...
- Provide ongoing training and professional development to support staff in fulfilling their roles and responsibilities

Please Note!

Grantees have the flexibility to implement higher or more stringent requirements than those outlined in the regulation.

What Else Do I Need to Know?

- Programs have the flexibility to determine how a baccalaureate degree in accounting, business, fiscal management, or a related field meets the requirements for this position.
- Programs have the option of contracting the services for the fiscal officer. If contracting this service, the contracted entity must meet the exact same requirements as an employee. The contract must detail the specifications as required in the HSPPS.



Considerations for hiring staff

- Programs should consider pertinent qualities when hiring, such as does the candidate have:
 - The skills necessary to exercise prudent stewardship of program resources by making decisions based on program financial reports and applicable federal, state, and program financial requirements
 - The skills necessary to minimize the program's fiscal and legal risks by assessing exposure to liability, improving internal controls, and other program practices, and training staff and monitoring their compliance with requirements
 - The skills necessary to ensure a safe, attractive, well-equipped program environment by directing the development of a sound budget, purchasing high-quality materials and

- equipment, and establishing and/or implementing systems to monitor and maintain/replace equipment and facilities
- Experience with implementing and aligning the Head Start Program Performance Standards, the 2007 Head Start Act, and [PART 75—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS](#)
- Access the T/TA system for support and connect with your Regional Office Program Specialist as necessary.
- Consider requirements detailed within the State/Territory early care and education system (includes licensing requirements, requirements included within the Quality Rating and Improvement System, etc.).

Considerations for professional development

- Programs must ensure that the fiscal officer uses professional development to increase the knowledge and skills needed to provide high-quality, comprehensive services within the scope of their job responsibilities.
- Programs must ensure the fiscal officer is trained on methods to handle suspected or known child abuse and neglect cases, that comply with applicable federal, state local and tribal laws.

Where Can I Find More On This Topic?

- Head Start Regulations
<https://eclkc.ohs.acf.hhs.gov/policy/45-cfr-chap-xiii>
 - Program Performance Standards on staff qualifications and competency requirements
<https://eclkc.ohs.acf.hhs.gov/policy/45-cfr-chap-xiii/1302-91-staff-qualifications-competency-requirements>
 - The Showcase of Head Start Regulations on staff qualifications
<https://eclkc.ohs.acf.hhs.gov/policy/showcase/staff-qualifications>
 - Head Start Program Performance Standards excerpts on staff qualifications
<https://eclkc.ohs.acf.hhs.gov/sites/default/files/docs/pdf/staff-qualifications.pdf>
 - Sec. 648A of the Head Start Act on staff qualifications and development
<https://eclkc.ohs.acf.hhs.gov/policy/head-start-act/sec-648a-staff-qualifications-development>
- Early Childhood Learning and Knowledge Center (ECLKC)
<https://eclkc.ohs.acf.hhs.gov>
 - Head Start Staff Qualifications
<https://eclkc.ohs.acf.hhs.gov/human-resources/article/head-start-staff-qualifications>
- Foundations for Excellence, 2nd Edition
<https://eclkc.ohs.acf.hhs.gov/sites/default/files/pdf/foundations-for-excellence-complete-guide.pdf>