

**DEPARTMENT OF EDUCATION**  
**OFFICE OF THE SECRETARY**  
**700 Finance and Personnel**

**736 Local School District and Charter School Citizen Budget Oversight Committees**

**1.0 Purpose**

The purpose of this regulation is to outline procedures, criteria and responsibilities related to Local School District and Charter School Citizen Budget Oversight Committees or "CBOC" required pursuant to 14 **Del.C.** §1508. CBOCs are established to oversee the financial position of each local school district and charter school for which it was appointed. The local school district and charter school board shall retain all policy and decision-making authorities granted pursuant to Delaware Code.

**21 DE Reg. 213 (09/01/17)**

**26 DE Reg. 49 (07/01/22)**

**2.0 Definitions**

"**Certificate of Completion**" means the document provided by the Department of Education indicating the individual has attended and completed Financial Responsibility Training.

"**Charter School**" means a public school that is operated under a charter granted by, or transferred to, the Delaware Department of Education or other authorizing body pursuant to 14 **Del.C.** Ch. 5.

"**Local School District**" means a reorganized school district or vocational technical school district established pursuant to 14 **Del.C.** Ch. 10.

"**Trainer**" means an individual or organization approved by the Department of Education to provide Financial Responsibility Training.

**21 DE Reg. 213 (09/01/17)**

**26 DE Reg. 49 (07/01/22)**

**3.0 Committee Members for Local School Districts and Charter Schools**

3.1 Each local school district and charter school shall be required to establish a CBOC. The CBOC shall have access either electronically or in hard copy format to financial documents and financial information the local school district and charter school has in its possession and that are relevant to the financial position of the District or Charter School, with redactions permitted only to protect confidential personal information regarding students or employees as permitted by the state's Freedom of Information Act.

3.1.1 The local school district's CBOC shall have at least 5 members. Representation shall consist of parents, educators and taxpayers residing in the district. In addition, where possible, the CBOC shall have at least 2 members with formal educational or vocational backgrounds amenable to oversight of school district financial statements. Further provided, CBOC members shall not be compensated, except for allowable mileage for training or similar activities, for participation on such CBOC.

3.1.2 The charter school's CBOC shall have at least 5 members. Representation shall consist of educators and parents of students in the school, with no more than 2 being charter school board members and 1 being a representative of the Department. In addition, where possible, the CBOC shall have at least 2 members with formal educational or vocational backgrounds amenable to oversight of school financial statements. Further provided, CBOC members shall not be compensated, except for allowable mileage for training or similar activities, for participation on such CBOC.

3.2 Each local school district and charter school shall establish its own selection policy for its CBOC, and shall submit the selection policy to the Department of Education for review. The Department of Education's Finance Office shall review the proposed policy and make a decision within 15 work days to approve or request revisions. The decision to approve or request revisions shall be based on whether the selection policy meets the provisions in subsection 3.3.

3.3 The Department of Education's CBOC membership provisions shall be as follows:

3.3.1 Use the appropriate district or charter school application form, as developed and maintained by the Department of Education, that delineates standard application language and additional information that includes, but is not limited to, the following:

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**TITLE 14 EDUCATION**  
**DELAWARE ADMINISTRATIVE CODE**

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- 3.3.1.1 Membership pursuant to subsections 3.1.1 and 3.1.2;
- 3.3.1.2 Conflict of interest, and disqualification from membership upon identification thereof, criteria;
- 3.3.1.3 Selection or removal of the Chairperson to be determined by a majority of the membership of the CBOC;
- 3.3.1.4 Term length shall be 2 years with an option at the end of the term to approve an additional 2-year term based on the majority vote of the other existing members of the CBOC, provided that the cumulative number of extensions shall not exceed 3; however, a member may terminate a position upon written notice to the Chairperson; and
- 3.3.1.5 Experience and statement of reason for participation on the CBOC.
- 3.3.2 Post the request for CBOC members for at least 15 work days on its website and on all school building main entrance doors;
- 3.3.3 Identify and post on its website the selection committee that consists of 1 educator from the local school district or charter school, 1 local school district or charter school board member, 1 member of the local teacher's union, and at least 2 parents or community members who are not local school district or charter school employees or board members; and
- 3.3.4 Use the selection rubric developed and approved by the Department of Education.

**21 DE Reg. 213 (09/01/17)**

**26 DE Reg. 49 (07/01/22)**

**4.0 District School Board and Charter School Board Financial Responsibility Training Requirement**

District School Board, Charter School Board and Citizen Budget Oversight Committee Financial Responsibility Training, including frequency and required trainings, is outlined in 14 **DE Admin. Code** 734.

**13 DE Reg. 1203 (03/01/10)**

**21 DE Reg. 213 (09/01/17)**

**26 DE Reg. 49 (07/01/22)**