

PAYROLL

PAYROLL PROCEDURES

To ensure strong internal controls, tasks related to the preparation of the payroll shall be properly segregated between the Business and Personnel offices. The Assistant Superintendent for Personnel and Professional Development will be responsible to add and remove all employees from the payroll based upon the above parameters. If a function cannot be segregated or if it is improbable to do so, appropriate mitigating controls approved by the internal auditor must be implemented.

It shall be the duty of the Assistant Superintendent for Business and Operations to develop and update written procedures that adhere to guidelines set forth above.

PAYROLL CERTIFICATION

A duly certified payroll is one that has been examined and approved by the Superintendent of Schools or his/her designee as approved by the Board of Education at its organizational meeting. This designee should be independent of the payroll process.

The business office will conduct bi-weekly sample tests to verify accuracy and appropriateness of district payrolls.

Ref: Education Law §§1604; 1719; 1720; 2116-a

First Reading of Revised Policy- August 8, 2006

Adoption of Revised Policy: August 22, 2006

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