

PAYROLL PROCEDURES

The Board of Education recognizes the importance of the payroll function to the effective administration of the district. The Board is also aware that this is an area at risk of fraud and abuse. The Board directs the Superintendent to establish procedures to reasonably ensure the accuracy and integrity of the payroll system.

A duly certified payroll is one that has been examined and approved by Business Official or the Superintendent of Schools in the absence of a Business Official.

It shall be the responsibility of the Business Official and staff associated with the Business Official to prepare all payrolls.

The Business Official will initiate a periodic test to verify the accuracy and appropriateness of the district payroll. The test shall confirm that individuals listed on the payroll are currently employed by the district, and that the title, hours worked, and wages listed are correct. The test shall also confirm that individuals listed as employees are employees and not independent contractors. (The procedure for determining employment status is outlined in policy 9500, Compensation and Benefits.)

The Business Official will evaluate the results of the test and determine if improvements need to be made.

Payroll procedures will also be reviewed periodically by the internal auditor. The internal auditor will report findings and recommendations to the Board.

It is the intention of the Board to take reasonable and necessary steps to safeguard the district's payroll.

Adoption date: July 14, 2009