

The Board of Education recognizes the importance of the payroll function to the effective administration of the School District. The Board of Education is also aware that this is an area at risk of fraud and abuse.

A duly certified payroll is one that has been examined and approved by the Superintendent of Schools, or designee and the Assistant Superintendent for Business. It shall be the responsibility of the Assistant Superintendent for Business and staff to prepare all payrolls authorized for payment by the Superintendent of Schools. Upon such authorization, voucher order checks and/or direct deposit authorizations, signed or authorized by the School District's Treasurer and payable to the order of the persons entitled to receive such moneys, shall be issued.

Payroll procedures will also be reviewed periodically by the individual or firm performing the external audit. The external auditor will report findings and recommendations to the Board of Education. It is the intention of the Board of Education to take reasonable and necessary steps to safeguard the School District's payroll.

Cross-ref: 3100 Fiscal Controls
 3120 Fiscal Accounting and Reporting
 3420 Independent/External Audits

Ref: Education Law §§1720; 2116-a

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