

VALLEY STREAM UNION FREE SCHOOL DISTRICT TWENTY-FOUR

PAYROLL PROCEDURES

POLICY 3600

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.

The Superintendent will initiate a periodic test to verify the accuracy and appropriateness of the School District's payroll. This test shall be conducted by the Assistant Superintendent for Business. The test shall confirm that individuals listed on the payroll are currently employed by the School 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 Superintendent will evaluate the results of the test and determine if improvements need to be made.

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 §§1604; 1719; 1720; 2116-a
 Retirement and Social Security Law §34
 2 NYCRR §§315.2; 315.3

Adoption Date: January 23, 2019

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