

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 the Superintendent of Schools, or in his/her absence, the Assistant Superintendent for Business and Operations. It shall be the responsibility of the Assistant Superintendent for Business and his/her staff to prepare all payrolls.

The Superintendent will initiate a periodic test to verify the accuracy and appropriateness of the district payroll. This test shall be conducted by the Assistant Superintendent for Business and Operations. 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 Superintendent will evaluate the results of the test and determine if improvements need to be made.

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

First read/adopted: 11/9/2022