



Central Islip Union Free School District

Board of Education & School District Policy Book

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Section	Section Title	Type
6000	Fiscal Management Goals	Local
Policy	Policy Title	
6800	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 Assistant Superintendent for Business, or in his/her absence, the Assistant Superintendent for Personnel. 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, at least annually, to verify the accuracy and appropriateness of the district 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 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 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 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: August 10, 2009

Cross Reference:

6741, Contracting for Professional Services

9500, Compensation and Benefits

Reference:

Education Law Article 11; §§1604; 1719; 1720; 2116-a

Retirement and Social Security Law §34

2 NYCRR §§315.2; 315.3