PAYROLL PROCEDURES

A duly certified payroll is one that has been examined and approved by the Superintendent of Schools or his/her designee, or in his/her absence, the Assistant Superintendent for Business. It shall be the responsibility of the Assistant Superintendent for Business and his/her staff to prepare all payrolls.

A periodic test will be conducted to verify accuracy and appropriateness of district payrolls. 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 Assistant 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.

Cross-ref: 6741, Contracting for Professional Services

Ref: Education Law Article 11; §§1604; 1719; 1720; 2116-a
Retirement and Social Security Law §34
2 NYCRR §§315.2; 315.3

Adoption date: November 22, 1993
Reviewed date: July 1, 2009
Revised: March 23, 2021