

Elwood Union Free School District

**Report on the Internal Controls of the
Payroll Cycle**

June 2021





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Functional Area Exhibits (please see attached)

- A. Narratives of Functional Area Procedures**
- B. Control Matrix of Functional Area Procedures**

I. Scope of Engagement

The Board of Education of the Elwood Union Free School District has engaged Nawrocki Smith LLP to provide internal audit services with respect to the District's policies, procedures, and internal controls pertaining to the Payroll Cycle. As part of this engagement, we performed extensive analysis and validation tests within the District's Payroll Cycle.

The objective of our audit was to determine if the internal controls over payroll are adequate to ensure that internal procedures are followed, proper documentation is maintained, and duties are properly segregated. In order to verify the payroll area has proper internal controls, we interviewed key personnel and tested various transactions to ensure the key controls within these areas are operating effectively.

- a. Our analysis within each functional area consisted of the following:

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- Documented functional area policies and procedures applicable to the Payroll Cycle after interviews and conversations with key employees.
- Identified key controls within each functional area of the Payroll Cycle and performed audit tests of those controls.
- Made observations and recommendations pertaining to the internal controls of the Payroll Cycle based on observed procedures and testing performed.

b. Interviews and inquiries were conducted with the following District employees:

<u>Title</u>	<u>Department</u>
Assistant Superintendent for Business	Business Office
Payroll Senior Account Clerk	Business Office
District Treasurer	Business Office

c. Examined all of the documents provided to us by the Business Office and Payroll Department, including:

- a. Payroll Check Registers generated by nVision for the 2020/2021 fiscal year and the time period of October 3, 2020 through October 30, 2020.
- b. Payroll Earnings Registers generated by nVision for the 2020/2021 fiscal year and the time period of October 3, 2020 through October 30, 2020.
- c. Payroll Deduction Registers generated by nVision for the 2020/2021 fiscal year and the time period of October 3, 2020 through October 30, 2020.
- d. Earnings Summary Report generated by nVision for the time period of October 3, 2020 through October 30, 2020.
- e. Employee Listing generated by nVision as of November 2, 2020.
- f. Form 941 – *Employer's Quarterly Federal Tax Return* for the time period of July 2020 through December 2020.
- g. Form NYS 45 - *Quarterly Combined Withholding, Wage Reporting, And Unemployment Insurance Return* for the time period of July 2020 through December 2020.
- h. Collective bargaining agreements between the District's Board of Education and the various employee organizations.
- i. Permissions Report generated by nVision as of November 2, 2020 indicating the users granted permissions within the Payroll Module.
- j. Budget Appropriation Status Report generated by nVision for the 2019/2020 fiscal year.

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- k. Various new hire payroll authorization and election forms utilized by the Human Resource Department.
- l. Various employee timesheets and employee information forms utilized by the Payroll Department.
- d. Accordingly, we documented the current procedures within each functional area of the Payroll Cycle by way of narrative and control matrix within the attached Exhibits A and B.

II. General Controls and Governance

The attached Exhibit A summarizes the organizational structure, policies, general controls, and procedures of the Payroll Cycle. Based upon our review within the area of organizational structure, policies, general controls, and procedures we have made the following observations and recommendations:

- The following table summarizes the payroll processes currently carried out by various employees:

Title	Function
Assistant Superintendent for Business	Performs the budgeting process, reviews employee and union contracts, reviews and approves all personnel logs, approves contract and rate reports, reviews new hire salaries, approves board action forms, approves payroll, reviews tax forms.
Superintendent	Certifies payroll
Human Resource Director	Reviews and approves salary move forms.
District Treasurer	Transfers district money from the general fund bank account to the payroll bank account, creates and releases the NACHA file, reviews and approves payroll and performs monthly bank reconciliations, generates W-2s and files quarterly demographic information, files tax forms, initiates check printing process.
Payroll Senior Account Clerk	Processes personnel logs, inputs employee information, reconciles employee salaries to bargaining unit agreements, maintains W-4s, processes salary increases, documents and calculates docked time, reviews and processes timesheets, inactivates terminated employees, processes payroll, initiates payroll journals, reviews employee deductions, posts final payroll journal, seals and sorts paychecks.
Confidential Human Resource Secretary	Verifies credits in My Learning Plan.
Senior Account Clerk	Enters employee attendance information, documents and calculates docked time and enters timesheet information.
Messenger	Distribute paychecks to each building.
Supervisors	Approve timesheets and overtime.
Board of Education	Adopts the yearly budget and approves new hires.
Human Resource Department	Creates new employee record in nVision, forwards new hire documentation to payroll and reviews employee salaries.

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- We reviewed nVision permissions report as of November 2, 2020 and analyzed for individual permissions and conflicting job functions. During the course of our interviews, we also reviewed for proper general controls and procedures.
 - a. We reviewed all active user accounts within the Payroll Module of nVision and their related payroll permissions for relevance and consistency with job duties. During our testing, we noted that all user permission in nVision were consistent with employee job titles.

Observation/Recommendation #1

- The District has not developed documented guidelines regarding the payroll accounting and reporting, processing, disbursement, and reconciliation functions. Payroll procedures are performed based upon past practice and verbal guidelines provided by Account Clerks and Administrators.

The District should formally document its procedures pertaining to payroll accounting and reporting, processing, disbursement, and reconciliation functions. Procedures should be periodically reviewed to ensure that the responsibilities are adequately performed at the District and comply with federal and state regulations. The narratives attached to this report should serve as supplemental enclosures to the District's documented procedures.

III. Payroll Accounting and Reporting
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The attached Exhibit A summarizes the accounting and reporting procedures of the Payroll Cycle. Based upon our review within the area of payroll accounting and reporting procedures we have made the following observations and recommendations within the following subcategories:

1. Data Entry
2. Timesheets
3. Overtime

Data Entry

- We have randomly selected a sample of twenty-five (25) out of four hundred and thirteen (413) total active employees for the payroll periods of October 3, 2020 through October 16, 2020 and October 17, 2020 through October 30, 2020, and tested their related payroll information against our audit criteria. During our testing, we noted the following:
 - a. All gross payroll amounts reconciled to the contracted salary schedules and rates.
 - b. All rates of pay reconciled to the entitlement within nVision.
 - c. All additional entitlements were paid in accordance with contract provisions.

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Timesheets

- We have randomly selected a sample of twenty-five (25) hourly timesheets paid during the payroll period of October 3, 2020 through October 30, 2020 and tested their related payroll information against our audit criteria. During our testing, we noted the following:
 - a. All hours paid agreed to hours recorded on timesheets and the Earnings Summary Report.
 - b. All timesheets were accurately calculated and approved by the appropriate supervisor.

Overtime:

- We have randomly selected a sample of twenty-five (25) hourly timesheets paid during the payroll period of October 3, 2020 through October 30, 2020 and tested overtime approval, if applicable. During our testing, we noted the following:

Observation/Recommendation #2

- We noted four (4) instances where overtime was approved by the employee's immediate supervisor subsequent to the date the overtime occurred.

We recommend that all overtime be formally pre-approved. We recommend that this pre-approval be formally documented and attached to the coinciding timesheet.

IV. Payroll Processing

The attached Exhibit A summarizes the payroll processing procedures of the Payroll Cycle. Based upon our review within the area of payroll processing procedures we have made the following observations and recommendations:

- We compared the payroll check register to the District's employee listing to verify that all active employees were paid during the two consecutive payroll periods of October 3, 2020 through October 16, 2020 and October 17, 2020 through October 30, 2020. The purpose of this testing is to ensure that employees are paid in accordance with the bargaining unit agreements.
 - a. We reviewed the District's payroll schedule for the 2020/2021 fiscal year and verified that all pay dates are consistent and scheduled during business hours.
 - b. We noted that all discrepancies in employee pay amounts were due to the following:
 - Additional Earnings
 - Step/Level Changes
 - Employee Deductions
 - Employee Termination
 - Hourly Employees

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- Stipends
- Overtime

No recommendation at this time.

V. Payroll Disbursements

The attached Exhibit A summarizes the payroll disbursement procedures of the Payroll Cycle. Based upon our review within the area of payroll disbursement procedures we have made the following observations and recommendations:

- We have randomly selected a sample of twenty-five (25) out of out of four hundred and thirteen (413) total active employees and tested direct deposit enrollment form was in the employee's file.

Observation/Recommendation #3

- We noted three (3) instances where an employee selected did not have a direct deposit enrollment form on file.

We recommend that the Payroll Department maintain all employee related documents within each payroll file, including Direct Deposit Forms. Additionally, the Payroll Department should utilize a checklist which itemizes all of the requisite payroll documents and forms. This will assist the Payroll Department in determining the completeness of each employee's payroll records.

VI. Payroll Reconciliation

The attached Exhibit A summarizes the payroll reconciliation procedures of the Payroll Cycle. Based upon our review within the area of payroll reconciliation procedures we have made the following observations and recommendations:

- The Superintendent reviews and certifies each payroll. The Payroll Department maintains all the certified payroll reports on file.
- The District Treasurer reviews payroll variance reports for each pay period.
- The Payroll Senior Account Clerk and the District Treasurer perform a payroll journal and deduction reconciliation on an annual basis. This control ensures that the book balances agree to the bank balances and any unusual outstanding items are identified and resolved in a timely manner.
- We have randomly selected a sample of twenty-five (25) out of four hundred and thirteen (413) total active employees being paid on the payroll ending October 16, 2020 and tested employees' deductions were accurate.
 - a. We verified that all Federal and State withholding elections were consistent in nVision. This ensures that the proper taxes are being deducted from each employee's paycheck.

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- b. In addition, we have also tested and verified the mathematic accuracy of the Federal and State taxes deducted from the employees' paychecks selected.

No recommendation at this time.

VII. Payroll Tax Filing

The attached Exhibit A summarizes the payroll tax filing procedures of the Payroll Cycle. Based upon our review within the area of payroll tax filing procedures we have made the following observations and recommendations:

- We reviewed the federal and state tax reports submitted by the District for the 3rd and 4th quarters of 2020 and tested their related tax filing information against our audit criteria. During our testing, we noted the following:
 - a. We verified the District's 3rd and 4th Quarter 2020 payroll tax returns (Form 941 – *Employer's Quarterly Federal Tax Return* and Form NYS-45 – *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*) for mathematical accuracy and completeness of the reconciliation.
 - b. All Form 941 and Form NYS-45 tested were reviewed by the Assistant Superintendent for Business.
 - c. All Form 941 and Form NYS-45 tested were filed within thirty (30) day of the end of the period.
 - d. All Form 941 and Form NYS-45 maintained the proper supporting documentation.

No recommendation at this time.

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VIII. Risk Rating and Audit Opinion

Inherent Risk Rating: High

Control Risk Rating: Low

Audit Opinion: Satisfactory

Audit Comment: The District's control environment pertaining to Payroll is satisfactory. The recommendations noted above are aimed to improve the effectiveness of the Payroll process within the District.

RISK RATING DEFINITIONS

Inherent Risk – Inherent risk is the risk of a material misstatement in the un-audited information assuming the absence of internal control procedures. Inherent risk includes any risk arising from fraud. As with other risks, inherent risk may be evaluated at various levels of aggregation (e.g. financial statement level, account balance assertion level) and at various stages during the course of the audit (e.g. client acceptance/retention state, audit planning stage, etc...).

***Inherent Risk** is particular to the area being reviewed if there were no controls in place. Thus, if there were no control procedures in place pertaining to the particular area, what is the risk of a material misstatement.*

Control Risk – Control risk is the risk that a material misstatement in the un-audited information will not be detected and corrected by management's internal control procedures on a timely basis. Auditors evaluate control risk at the account balance assertion level based on a detailed knowledge of the client's business. Auditors may evaluate this risk in the second, third, and forth audit stages, namely the audit planning, control testing, and substantive testing stages.

***Control Risk** is particular to the District's controls currently in place in the area being reviewed. Thus, what is the risk of a material misstatement with the control procedures currently in place.*

Audit Opinion – Based upon the audit work performed and our assessment of the controls within each particular audit area an audit opinion is provided for each audit area from one of the following three (3) categories:

Satisfactory: Controls are operating effectively

Needs Improvement: Controls need improvement for effectiveness

Unsatisfactory: Controls are unacceptable and need immediate improvement

Please contact our Melville, New York office @ 631-756-9500 if you should have any questions in this regard.

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Narrative of the Payroll Function – Exhibit A
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Auditors Spoke with:

Assistant Superintendent for Business – Lorraine Dunkel

Payroll Senior Account Clerk – Diane Godigkeit

District Treasurer – Rosalia Seiter

The following is a narrative, or a sequence of events, which describes the step by step process within the Payroll function of the Elwood Union Free School District. The narrative was derived from discussions and interviews with key payroll employees as well as observations of each step in the process. The Payroll function has been broken down by area for ease of reference, including the following areas:

- I.** General Controls and Governance
- II.** Payroll Budget and Expenditures
- III.** Payroll Accounting and Reporting
- IV.** Payroll Processing
- V.** Payroll Disbursement
- VI.** Payroll Reconciliation
- VII.** Payroll Tax Filing

Blue = Internal Control

I. General Controls and Governance

District Policies

- #1120-R – School District Records Regulation
- #2210 – Board Reorganizational Meeting
- #2230 – Appointed Board Officials
- #4321.8 – Impartial Hearing Officer Appointment and Compensation

II. Payroll Budget and Expenditures

- The Assistant Superintendent for Business begins the budgeting process in October of every fiscal year.
- The Assistant Superintendent for Business reviews all employee and union contracts to budget for the subsequent fiscal year's funds.
- Once the proposed budget is complete, the Assistant Superintendent for Business forwards the budget to the Superintendent for review.
- The Superintendent forwards the proposed budget to the Board of Education.
- The Board of Education will adopt the budget in the month of April of every fiscal year.
- The budget is voted upon in the month of May of every fiscal year.

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III. Payroll Accounting and Reporting

Data Entry:

- Upon Board of Education approval of a new hire, the Human Resource Department creates a new employee record in nVision and inputs the employee's information, certification, and position information. nVision automatically assigns a unique position ID number to the new hire once a position is selected.
- The Human Resource Department documents the new hire on the District's personnel log, indicating the following information:
 - a. Employee Name
 - b. Effective Date
 - c. Description of Change (e.g. new hire, salary change, docked time, termination)
 - d. Date Authorized by the Board of Education
 - e. Salary
- [The Assistant Superintendent for Business reviews and approves the personnel log before payroll processing by the Payroll Senior Account Clerk.](#)
- The Human Resource Department also forwards applicable new hire documents such as Form W-4, direct deposit authorization, and benefits enrollment forms to the Payroll Senior Account Clerk.
- Based upon the information provided in the personnel log and the various new hire documents provided by the Director of Human Resources, the Payroll Senior Account Clerk inputs the following employee information into nVision:
 - a. Board Approved Step and Level
 - b. Salary
 - c. Hourly and/or Daily Pay Rates
 - d. Budget Codes
 - e. Tax Withholdings
 - f. Direct Deposit Routing Number
 - g. Applicable Deductions and/or Garnishments
 - h. Retirement Information
 - i. Civil Service Information
- The step and level information prompts nVision to automatically calculate the employee's salary based upon the salary schedules in the Negotiations Manager module.
- [At the beginning of each fiscal year, the Assistant Superintendent for Business reconciles the salary data in nVision to the salary schedules in each bargaining unit agreement. This review is documented on the Contract and Rate Report.](#)
- [The Director of Human Resources and Assistant Superintendent for Business perform an informal review of the new hire's salary by comparing the salary approved by the Board of Education to the salary indicated on the Contract and Rate Report generated by nVision.](#)
- The Payroll Senior Account Clerk maintains Form W-4 on file within each employee's payroll file.

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Narrative of the Payroll Function – Exhibit A
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Salary Changes:

- When an employee's degree level increases, the employee must complete and submit a standard form (application for academic salary change) to the Human Resource Department by November of each fiscal year.
- [The Confidential Human Resource Secretary verifies the credits in My Learning Plan and reviews official transcripts and course certificates.](#)
- [The Assistant Superintendent of Curriculum and the Director of Human Resources also verifies the backup for the Salary Move Form and signs the form to indicate approval.](#)
- Then Human Resource Department sends a memo, with salary move forms attached, to the Payroll Senior Account Clerk to process the salary increase in nVision. A copy of the memo also is sent to the Assistant Superintendent for Business and the District Treasurer. One copy of the approved salary form goes to the teacher, one goes to the building Principal and one goes in the personnel file with the transcripts/course certificates attached.

Attendance:

- Custodians and hourly employees are required to sign-in to work on a daily basis on timesheets located in each building's main office or the Facilities Department. Attendance is also tracked in nVision.
- The Facilities Secretaries' reviews attendance information in timepiece/nVision.
- If an employee takes more time off than entitled, Human Resource Department calculates and documents the time to be docked on the employee's timesheet and submits it to payroll.

Timesheets:

- The following employee types record hours worked on a standard, bi-weekly timesheet:
 - a. Monitors
 - b. Clerical – Overtime Only
 - c. Substitute Teachers
 - d. Custodial – Overtime Only
 - e. Security Aides/Guards
 - f. PT Teacher Aids
 - g. Part Time Cleaners
- Any additional earnings (proctoring, supervision, chaperoning, tutoring, etc.) are also reported on a standard, bi-weekly timesheet.
- [On a bi-weekly basis, the employee's immediate supervisor or Principal signs off on the timesheets to indicate review and approval.](#)
- [Substitute Teachers record hours worked on a standard, daily timesheet to be reviewed and approved by the applicable building Principal.](#)
- All original timesheets are sent to the Payroll Senior Account Clerk for processing.
- The Payroll Senior Account Clerk reviews each timesheet for proper approval and Board approval were applicable.

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- Upon satisfactory review, the Payroll Senior Account Clerk enters the timesheet data into nVision for the applicable payroll period.

Overtime:

- The following employee types are eligible to work overtime:
 - a. Clerical
 - b. Custodians
 - c. Teaching Assistant
 - d. Teacher Aides
- Each employee type records overtime hours worked on a bi-weekly overtime timesheet. [On a bi-weekly basis, the employee's immediate supervisor signs off on the timesheet and forwards it to the Payroll Senior Account Clerk for processing.](#)

Terminations:

- The Payroll Senior Account Clerk, along with Human Resource Department are responsible for making employees inactive in nVision upon termination from the District.
- A Board of Education Resolution, which documents the date of termination serves as notification to the Payroll Senior Account Clerk to inactivate an employee. [Board schedules are reviewed and signed by the Director of Human Resources prior to processing.](#)

IV. Payroll Processing

- The Payroll Senior Account Clerk processes payroll through nVision on a bi-weekly basis.
- The District Treasurer initiates a payroll journal by assigning a start and end date and a starting check number in nVision. The gross pay and FICA, Medicare, Federal, State, and City withholdings for each employee are calculated automatically in nVision.
- [Once a year, the Payroll Senior Account Clerk reconciles the contractual and earnings list to employee salary schedules.](#)
- [The Payroll Senior Account Clerk prints the Payroll Variance reports for each pay period and the Payroll Senior Account Clerk reviews them for appropriateness and accuracy.](#)
- [The Payroll Senior Account Clerk reconciles the number of employees reported on the contractual and earnings list to the District's payroll journal, the Board of Education agenda, and the Salary Change Form.](#)
- [The Payroll Senior Account Clerk also reconciles the number of hours reported on the payroll journal to the number of hours reported on the contractual and earnings list and the timesheets.](#)
- nVision calculates the pay checks indicating the net pay for each check.
- [The Payroll Senior Account Clerk runs and reviews a preliminary payroll journal to ensure that all data is correct. The Payroll Senior Account Clerk adjusts accounts for any errors noted.](#)
- [The District Treasurer reviews the preliminary payroll journal after the Payroll Senior Account clerk adjusts for errors.](#)

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- The District Treasurer posts the final payroll journal to nVision. During this run, the system will process the payroll journals, deduction reports, benefits reports, payroll check registers, and direct deposit reports.
- The District Treasurer transfers the appropriate funds from the District's General Fund bank account to the Payroll bank account based upon the final payroll journal.
- The District Treasurer creates the NACHA file in nVision for direct deposit transactions and uploads the file to the bank's website using a unique log-in and security token.
- The Payroll Senior Account Clerk handles the live checks.
- The District Treasurer logs in to the bank's website using her unique user ID and security token to review and release the NACHA file.
- [A summary and a detailed payroll journal and check is certified by the Superintendent of Schools.](#)
- [The Payroll Senior Account Clerk compares the number of employees and dollar value of salaries to the figures from the previous payroll period. Any differences are verified to the Payroll Change Report.](#)
- The certified payroll reports are returned to the Payroll Senior Account Clerk to be filed.

V. Payroll Disbursement

- The District Treasurer initiates the check printing process upon notification from the Assistant Superintendent for Business. [Each signatory is appointed by the Board of Education at the annual reorganization meeting.](#)
- [One signature disk is required for printing payroll checks via nVision. The District Treasurer and the Principal Office Assistant, and the Superintendent maintain a unique password-protected signature disk. When not in use, the signature disks are secured in a locked box or safe by the Business Office Staff.](#)
- [The blank check stock utilized to print paychecks and paystubs is secured in a locked cabinet in the Business Office.](#) nVision assigns check numbers during printing.
- The Payroll Senior Account Clerk seals and sorts the printed payroll checks in alphabetical order by building. [The printed checks are secured in a locked safe until the messenger picks them up to distribute to the buildings. Most direct deposits are emailed.](#)
- Employees pick up their checks at the main office of each building.
- At the end of the pay day, all uncollected Direct Deposit stubs are returned to the Payroll Department to be mailed to each employee's home.

VI. Payroll Reconciliation

- [In January, the Payroll Senior Account Clerk reconciles each employee's deduction rate on the deduction listing from nVision to the related enrollment forms and bargaining unit provisions. Any discrepancies are investigated further.](#)
- [Additionally, the District Treasurer periodically reviews the current payroll period's deduction register to the prior payroll period's deduction register in order to verify any enrollment changes.](#)
- [The District Treasurer performs monthly bank reconciliations of all District bank accounts, including a review of the Payroll bank account. The bank reconciliations are reported to the Board of Education as part of the monthly Treasurer's Report.](#)

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VII. Payroll Tax Filing

Federal and State Quarterly Tax Returns:

- The District Treasurer prepares the following quarterly tax returns:
 - a. Form 941 – *Employer's Quarterly Federal Payroll Tax Return*
 - b. Form NYS-45 – *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*
- [The District Treasurer reconciles the above tax return forms to the general ledger.](#)
- [The Assistant Superintendent for Business reviews the above tax returns before they are filed.](#)

Form W2 – Wage and Tax Statements:

- The District Treasurer generates Form W-2 – *Wage and Tax Statements* using nVision based on the year-end figures on the payroll reports.
- The District Treasurer prints Form W-2 – *Wage and Tax Statements* and distributes the W-2s to each employee with the last paycheck in January or as soon as complete.
- The District Treasurer uploads the final Form W-2 listing to the Social Security website.
- The District Treasurer files copies of each employee's W-2 saved electronically in nVision.

U.S. Department of Labor Statistics:

- The Payroll Senior Account Clerk files monthly reports and the District Treasurer files quarterly reports regarding payroll demographics through the U.S. Department of Labor's website.
- The Payroll Senior Account Clerk includes demographic information of a payroll period based upon the request of the Economist for the U.S. Department of Labor: Bureau of Labor Statistics.

TRS & ERS Reports:

- The Payroll Senior Account Clerk files monthly reports to the TRS and ERS programs indicating the employee names and contributions to their retirement accounts.

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Control Matrix of Functional Areas
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Exhibit B

Sub Process	Control Number	Control Description	Control Owner	Preventative/ Detective
Payroll Accounting and Reporting	A-1	The Assistant Superintendent for Business reviews and approves the personnel log before payroll processing by the Payroll Senior Account Clerk.	Assistant Superintendent for Business	Detective
Payroll Accounting and Reporting	A-2	At the beginning of each fiscal year, the Assistant Superintendent for Business reconciles the salary data in nVision to the salary schedules in each bargaining unit agreement. This review is documented on the Contract and Rate Report.	Assistant Superintendent for Business	Detective
Payroll Accounting and Reporting	A-3	The Director of Human Resources and Assistant Superintendent for Business perform an informal review of the new hire's salary by comparing the salary approved by the Board of Education to the salary indicated on the Contract and Rate Report generated by nVision.	Director of Human Resources / Assistant Superintendent for Business	Detective
Payroll Accounting and Reporting	A-4	The Confidential Human Resource Secretary verifies the credits in My Learning Plan and reviews official transcripts and course certificates.	Confidential Human Resource Secretary	Preventative
Payroll Accounting and Reporting	A-5	The Assistant Superintendent of Curriculum and the Director of Human Resources also verifies the backup for the Salary Move Form and signs the form to indicate approval.	Assistant Superintendent of Curriculum / Director of Human Resources	Preventative
Payroll Accounting and Reporting	A-6	On a bi-weekly basis, the employee's immediate supervisor or Principal signs off on the timesheets to indicate review and approval.	Supervisor / Principal	Preventative
Payroll Accounting and Reporting	A-7	Substitute Teachers record hours worked on a standard, daily timesheet to be reviewed and approved by the applicable building Principal.	Principal	Preventative
Payroll Accounting and Reporting	A-8	On a bi-weekly basis, the employee's immediate supervisor signs off on the timesheet and forwards it to the Payroll Senior Account Clerk for processing.	Immediate Supervisor	Preventative
Payroll Accounting and Reporting	A-9	Board schedules are reviewed and signed by the Director of Human Resources prior to processing.	Director of Human Resources	Detective / Preventative
Payroll Processing	A-10	Once a year, the Payroll Senior Account Clerk reconciles the contractual and earnings list to employee salary schedules.	Payroll Senior Account Clerk	Detective
Payroll Processing	A-11	The Payroll Senior Account Clerk prints the Payroll Variance reports for each pay period and the Payroll Senior Account Clerk reviews them for appropriateness and accuracy.	Payroll Senior Account Clerk	Detective
Payroll Processing	A-12	The Payroll Senior Account Clerk reconciles the number of employees reported on the contractual and earnings list to the District's payroll journal, the Board of Education agenda, and the Salary Change Form.	Payroll Senior Account Clerk	Preventative
Payroll Processing	A-13	The Payroll Senior Account Clerk also reconciles the number of hours reported on the payroll journal to the number of hours reported on the contractual and earnings list and the timesheets.	Payroll Senior Account Clerk	Preventative
Payroll Processing	A-14	The Payroll Senior Account Clerk runs and reviews a preliminary payroll journal to ensure that all data is correct. The Payroll Senior Account Clerk adjusts accounts for any errors noted.	Payroll Senior Account Clerk	Preventative
Payroll Processing	A-15	The District Treasurer reviews the preliminary payroll journal after the Payroll Senior Account clerk adjusts for errors.	District Treasurer	Preventative / Detective
Payroll Processing	A-16	A summary and a detailed payroll journal and check is certified by the Superintendent.	Superintendent	Preventative / Detective
Payroll Processing	A-17	The Payroll Senior Account Clerk compares the number of employees and dollar value of salaries to the figures from the previous payroll period. Any differences are verified to the Payroll Change Report.	Payroll Senior Account Clerk	Preventative
Payroll Disbursement	A-18	Each signatory is appointed by the Board of Education at the annual reorganization meeting.	Board of Education	Preventative
Payroll Disbursement	A-19	One signature disk is required for printing payroll checks via nVision. The District Treasurer and the Principal Office Assistant, and the Superintendent maintain a unique password-protected signature disk. When not in use, the signature disks are secured in a locked box or safe by the Business Office Staff.	District Treasurer, Superintendent and Principal Office Assistant	Preventative
Payroll Disbursement	A-20	The blank check stock utilized to print paychecks and paystubs is secured in a locked cabinet in the Business Office.	Business Office	Preventative
Payroll Disbursement	A-21	The printed checks are secured in a locked safe until the messenger picks them up to distribute to the buildings. Most direct deposits are emailed.	Payroll Senior Account Clerk	Preventative
Payroll Reconciliation	A-22	In January, the Payroll Senior Account Clerk reconciles each employee's deduction rate on the deduction listing from nVision to the related enrollment forms and bargaining unit provisions. Any discrepancies are investigated further.	Payroll Senior Account Clerk	Detective
Payroll Reconciliation	A-23	Additionally, the District Treasurer periodically reviews the current payroll period's deduction register to the prior payroll period's deduction register in order to verify any enrollment changes.	District Treasurer	Detective
Payroll Reconciliation	A-24	The District Treasurer performs monthly bank reconciliations of all District bank accounts, including a review of the Payroll bank account. The bank reconciliations are reported to the Board of Education as part of the monthly Treasurer's Report.	District Treasurer	Detective
Payroll Tax Filing	A-25	The District Treasurer reconciles the above tax return forms to the general ledger.	District Treasurer	Preventative
Payroll Tax Filing	A-26	The Assistant Superintendent for Business reviews the above tax returns before they are filed.	Assistant Superintendent for Business	Detective