Merchantville Board of Education 130 South Centre Street Merchantville, NJ 08109	File Code : 3600 Proposed : 10/13/2009 Adopted : 10/27/2009 Reviewed : **04/08/2024**

Evaluation of Business & Noninstructional Operations

The school district shall evaluate business processes annually and allocate available resources appropriately in an effort to establish a strong control environment.

The business administrator/board secretary shall identify processes that when performed by the same individuals are a violation of sound segregation of duties. The business administrator/board secretary shall segregate the duties of all such processes among business office staff based on available district resources, assessed vulnerability and the associated cost-benefit

The following functions shall be segregated and completed by different employees in all districts.

A. Human resources and payroll
B. Purchasing and accounts payable

The district shall include in the Comprehensive Annual Financial Report (CAFR) detailed organizational charts for the central office that tie to the districts' position control logs, including, but not limited to, the business, human resources and information management functions.

Key Words

Concepts and Roles in Business, Noninstructional Operations, Goals and Objectives in Business and Noninstructional Operations, Planning, Business

Legal References: N.J.S.A. 18A:11-1 General Mandatory Powers and Duties
N.J.A.C. 23A-6.5 *Segregation of duties*

Possible Cross References:

*3000/3010	Concepts and Roles in business and non-instructional operation
*3100	Budget planning, preparation and adoption
3200	Income
3300	Expenditures/expending authority
3400	Accounts
3500	Noninstructional operations
*3510	Operation and maintenance of plant
3530	Insurance management
3541	Transportation
3542	Food service
3452.1	Local Wellness
*3570 series	District records and reports
*7110	Long-range facilities planning

*Indicates policy is included in the Critical Policy Reference Manual

NJSBA File Date: 07/09