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 Human Resources. It shall be the responsibility of the Assistant Superintendent for Business and Human Resources 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 Human Resources. 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.
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.

Any discrepancies discovered in salaries when compared to employment agreements are to be reported, in writing, to the Assistant Superintendent for Business and Human Resources. Signed employment agreements for non-aligned employees will be maintained in the employee's personnel file. Employees are not to make changes to their own payroll information without first reviewing such changes with the Assistant Superintendent for Business and Human Resources.

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

1st Reading March 22, 2016
2nd Reading & Adoption April 19, 2016
1st Reading for Re-Adoption: September 29, 2020
2nd Reading and Adoption: October 27, 2020