

## **PAYROLL PROCEDURES**

## **POLICY 6810**

The Board of Education recognizes the importance of the payroll function to the effective administration of the School District. The Board of Education is also aware that this is an area at risk of fraud and abuse. The Board of Education directs the Superintendent of Schools or his/her designee 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 the Business Manager, It shall be the responsibility of the Business Manager and his/her staff to prepare all payrolls.

Payroll procedures will also be reviewed periodically by the individual or firm performing the Internal Audit Function. The Internal Auditor will report findings and recommendations to the Board of Education. It is the intention of the Board of Education to take reasonable and necessary steps to safeguard the School District's payroll.

Cross-ref: 6810 Fiscal Controls  
6600 Fiscal Accounting and Reporting 6680  
Internal Audit Function

Ref: Education Law §§1720; 2116-a

Adoption Date: December 12, 2016