

EAST QUOGUE UNION FREE SCHOOL DISTRICT

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 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/or the staff of the Business Manager to prepare all payrolls authorized for payment by the Superintendent of Schools. Upon such authorization, voucher order checks and/or direct deposit authorizations, signed or authorized by the School District's Treasurer and payable to the order of the persons entitled to receive such moneys, shall be issued.

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

Revised: January 30, 2024