

POLICY

2017

6510

Personnel

SUBJECT: PAYROLL

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.

Payroll procedures will also be reviewed periodically by the internal auditor. The internal auditor will report findings and recommendations to the Audit Committee. It is the intention of the Board to take reasonable and necessary steps to safeguard the district's payroll.

Citations: Education Law Article 11, Sections 1604, 1719, 1720 and 2116-a
Retirement and Social Security Law Section 34
2 NYCRR Sections 315.2, 315.3

Adopted: _____

