

EVALUATION OF BUSINESS AND 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 School Business Administrator/Board Secretary shall identify processes that when performed by the same individuals are a violation of sound segregation of duties. The School 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 district's position control logs, including, but not limited to, the business, human resources and information management functions.

First Reading: July 25, 2016
Second Reading: August 29, 2016
Adopted: August 29, 2016

Legal References: N.J.S.A.18A:11-1 General Mandatory Powers and Duties
N.J.A.C. 6A: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
 *3400 Accounts
 *3510 Operation and maintenance of plant
 3530 Insurance management
 3541 Transportation
 *3542 Food service
 *3452.1 Local Wellness
 *3570 District records and reports
 *7110 Long-range facilities planning

*Indicates policy is included in the Critical Policy Reference Manual.