PAYROLL PROCEDURES

The Board of Education (the Board) of the Bethlehem Central School District (the District) 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 or his/her designee. It shall be the responsibility of the chief business and financial officer and his/her staff to prepare all payrolls.

The Superintendent or designee will initiate a periodic verification of the accuracy and appropriateness of the district payroll. Salary notices will be issued annually to all employees. Employees must sign and return the confirmation of earnings and employee benefits, as evidence of the accuracy and appropriateness of payroll data. The verification 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 procedure for determining employment status is outlined in policy 9500, Compensation and Benefits.

Payroll procedures will also be reviewed annually by the independent auditor, and 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.

Cross-ref: 9500, Compensation and Benefits

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

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