

PAYROLL PROCEDURES

The Board of Education recognizes the importance of the payroll function to the effective administration of the district. The Board of Education directs the District Superintendent or designee to establish procedures to reasonably ensure the accuracy and integrity of the payroll system.

A certified payroll is one that has been examined and approved by the Assistant Superintendent for Business and Administrative Services or designee. It shall be the responsibility of the Assistant Superintendent for Business and Administrative Services and his/her staff to prepare all payrolls.

The Assistant Superintendent for Business and Administrative Services will initiate an annual test to verify the accuracy and appropriateness of the district payroll. This test shall be conducted by the Business Office on an annual basis. The test shall confirm that selected individuals listed on the payroll are currently employed by the district. These tests shall be done on a site by site basis. The tests will consist of having employees sign for each paycheck or payroll stub. The names of those employees whose checks or stubs have not been signed for will be confirmed by the Supervisor as employees of the site. The Superintendent or his/her designee will evaluate the results of the tests and determine if improvements need to be made.

The Board of Education will approve the hiring and initial salary and/or rates of pay for all personnel in the district. The initial payroll amount for a new hire will be calculated by the Human Resources Office and will match the amount stated in the Board minutes for each person hired. That amount will be confirmed by the Payroll Office when the payroll is prepared. All actions of the Board of Education which affect the payroll amount of an employee will be initiated by Human Resources and confirmed by Payroll. Employees that are hired full time for a twelve month year will have their daily rate of pay determined by contractual provisions. Where no contractual provisions exist related to the calculation of daily rates of pay, employees will earn a daily rate of pay calculated by dividing the annual salary by the number of weekdays (Monday through Friday inclusive of holidays or any other days SWBOCES is closed) from July 1 to June 30 for the applicable year. Employees that are hired on a full time basis for less than twelve months per year will have their daily rate of pay calculated based on applicable contractual and/or statutory provisions.

The Board of Education, at a scheduled meeting, will approve rates of pay for employees for items that include the following: hourly rate assignments, daily rate assignments, additional assignments, substitutes and stipends.

A payday schedule shall be established to provide uniform paydays for all regular employees. Pay schedules shall be established to ensure that employees are paid only for salary or time actually earned.

Both Human Resources and Payroll will check to see that a hire is appropriately classified according to the Internal Revenue Service regulations as an employee or an independent contractor. The minutes of the Board of Education meeting will reflect the correct classification. Human Resources will make the status determination of exempt or non-exempt from overtime in accordance with Fair Labor Standards Act provisions. Overtime will be paid in accordance with applicable laws and bargaining unit / terms and conditions of employment provisions.

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

Adoption date: March 22, 2017