

**PAYROLL PROCEDURES**

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.

A duly certified payroll is one that has been examined and approved by the Superintendent of Schools, or in his/her absence, the School Business Manager. It shall be the responsibility of the School Business Manager and his/her staff to prepare all payrolls.

The Superintendent will initiate a periodic test to verify the accuracy and appropriateness of the district payroll. This test shall be conducted by the Business Manager. The test 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 test shall also confirm that individuals listed as employees are employees and not independent contractors. The Superintendent will evaluate the results of the test and determine if improvements need to be made.

A periodic review shall be conducted by the School Business Manager to verify accuracy and appropriateness of district payrolls. The School Business Manager will communicate the results to the Audit Committee.

Payroll procedures will also be reviewed 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.

Ref: Education Law §§1604; 1720; 2116-a

Effective Date: December 3, 2013

**PAYROLL PROCEDURES REGULATION**

Operations & Maintenance Department  
Protocols for Authorizing Overtime

The Ichabod Crane Central School District Operations and Maintenance staff is comprised of building mechanics, custodians and cleaners working two shifts to support the functions in three school buildings and three support buildings. The definition of overtime to be used for the purposes of this document is: any work, scheduled or necessary to successfully execute the mission critical events of the District which occur outside of the regular schedule of the employee being assigned or completing the particular task.

The authorization of overtime may occur for the following conditions:

- To make building system repairs which, if not resolved, could result in the closure of a building
- To maintain the District Facilities during weather events
- To ensure the security of the facilities
- To ensure that District scheduled events are successfully set-up
- To “cover” a shift of another employee when there are no substitutes and the absence would result in the closure of the building or a condition that would be unsafe for students and staff
- To “cover” facilities use by outside organizations, provided that there is staff available

Effective Date: December 3, 2013