

POLICY

3600 EVALUATION OF BUSINESS AND NONINSTRUCTIONAL OPERATIONS

The Board shall evaluate business processes annually and allocate available resources appropriately in an effort to establish a strong control environment.

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

Legal References:

- N.J.S.A.18A:11-1 General Mandatory Powers and Duties
- N.J.A.C. 23A-6.5 Segregation of duties

Cross References:

- 3000/3010 Concepts and Roles in Business and Non-Instructional Operation
- 3100 Budget Planning, Preparation and Adoption
- 3200 Income
- 3400 Accounts
- 3510 Operation and Maintenance of Plant
- 3530 Insurance Management
- 3542 Food Service
- 3452.1 Local Wellness
- 3570 District records and reports
- 7110 Long-range facilities planning

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Second Reading: December 16, 2010

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