
EVALUATION OF BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

The school district 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.

Date:

Review Date: July 28, 2009

First Reading: September 24, 2009

Second Reading and Adoption: October 22, 2009

Review Date: December 29, 2010 – No Changes

Legal References:

N.J.S.A. 18A:11-1
N.J.A.C. 23A-6.5

General Mandatory Powers and Duties
Segregation of duties

Possible

<u>Cross References:</u>	3000/3010	Concepts and Roles in business and non-instructional operation
	3100	Budget planning, preparation and adoption
	3200	Income
	3300	Expenditures/expending authority
	3400	Accounts
	3500	Non-instructional operations
	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

Key Words: Concepts and Roles in Business, Non-instructional Operations, Goals and Objectives in Business and Non-instructional Operations, Planning, Business