

**Policy**

EVALUATION OF BUSINESS AND NONINSTRUCTIONAL OPERATIONS

The Paulsboro 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 district's position control logs, including, but not limited to, the business, human resources and information management functions.

NJSBA Review/Update:            January 2014  
Adopted:

Key Words

Concepts and Roles in Business, Noninstructional Operations, Goals and Objectives in Business and Noninstructional Operations, Planning, Business

**Legal References:** N.J.S.A. 18A:11-1            General Mandatory Powers and Duties  
N.J.A.C. 6A:23A-6.5            Segregation of duties

**Possible**

**Cross References:** \*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            Noninstructional 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

\*Indicates policy is included in the Critical Policy Reference Manual.