
EVALUATION OF BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

The 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 or his/her designee will identify processes that when performed by the same individuals are a violation of sound segregation of duties. The Business Administrator/Board Secretary or his/her designee will 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 the District.

- A. Human resources and payroll; and
- B. Purchasing and accounts payable.

The District will 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: November 30, 2009

Legal References:

- N.J.S.A. 18A:11-1 General Mandatory Powers and Duties
- N.J.A.C. 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
- 3400 Accounts
- 3500 Support Services
- 3510 Operation and maintenance of plant
- 3532.1 Liability Insurance
- 3532.2 Property Insurance

**EVALUATION OF BUSINESS AND
NON-INSTRUCTIONAL OPERATIONS (continued)**

File Code:3600

3541.1	Transportation Routes and Services
3542	Food service
3452.1	Local Wellness/Nutrition
3570	District records and reports
7110	Long-range facilities planning