

**Policy**

EVALUATION OF BUSINESS AND NONINSTRUCTIONAL OPERATIONS

The Bordentown Regional 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: June 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.