

**Policy**

EVALUATION OF BUSINESS AND NONINSTRUCTIONAL OPERATIONS

The business administrator/board secretary shall develop instruments to evaluate the effectiveness of each area of business and non-instructional operations in supporting the progress of the educational program toward achievement of the district's goals and objectives in the most efficient and economical manner.

The Township of Union 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.

Adopted: June 1999  
NJSBA Review/Update:  
Readopted: March 2012

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  
\*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.