



UHCS Policy File Code:	<u>3600</u>
Monitored:	<u>X</u>
Mandated:	<u>X</u>
Other Reasons:	<u>X</u>

EVALUATION OF BUSINESS AND NONINSTRUCTIONAL OPERATIONS

The school 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:

- 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.

Board Approval Date: 12/15/2009

