

PAYROLL PROCEDURES

The Superintendent is authorized to certify payrolls or delegate authority for certifying payrolls. The Secretary of the Board is authorized to issue checks on his/her signature and the signature of the President of the Board in accordance with duly certified payroll.

All salaries and wages shall be approved by the Board. The salaries and any supplements, extra duty pay, or overtime pay shall be in conformance with the pay plans and negotiated agreements which are approved by the Board.

All salaries, supplements, overtime pay, and compensation for extra duties will be paid through Administrative Services. No payments will be made directly to school personnel by any individual school or department.

Compensation records reflecting an accurate history of wages and related benefits will be kept for each District employee for a minimum of seven years after payment.

The Superintendent, Chief Officer of Human Resources & Equity, and the Chief Financial Officer will develop and implement payroll procedures that meet all requirements of law and are consistent with proper accounting procedures.

Legal Ref.: Iowa Code §§ 91A.

Cross Ref.: 408.5 Pension, Annuities, Federal Social Security
 408.6 Pension, Annuities, IPERS
 408.61 Tax-Sheltered Annuities

ADOPTED: 11/12/90
 7/12/93
 2/9/04
 6/8/09
 4/8/19

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