

**PEARL RIVER COUNTY SCHOOL DISTRICT
NARRATIVE FOR SIGNIFICANT AUDIT AREAS
FYE 6/30/2022**

AUDIT AREAS ADDRESSED:

Payroll Related Liabilities
Payroll Expenditures and Disbursements

Narrative:

1. All applications are received and stored in TalentEd software. The Administrator is responsible for the interviewing of applicants. The Administrator makes his or her recommendation to the Superintendent. He then recommends them to the Board for approval. The Board approves the employment and sets the salaries for all personnel.
2. Contracts are prepared through Marathon by the CFO and the Payroll Clerk and are electronically sent to the employee.
3. The Superintendent reviews and signs the contracts. One copy is maintained by the District and one copy given to employees.
4. The CFO enters the annual salary information into Marathon.
5. The Payroll Clerk and Bookkeeper verifies time and corrects missed punches in the time clock software.
6. Sick leave deductions, substitutes, hours worked, and any changes are entered into Marathon by the Payroll Clerk. Any adjustment to the employee's salary that is needed for excess days off is made.
7. All absences are recorded in the time clock software and Marathon.
8. All employees clock in/out using time clocks. Non exempt employees are required to review their time card each pay period. Their Administrator verifies the time cards are correct.
9. After the Payroll Clerk verifies the payroll prior to issuing direct deposits.
10. The Payroll Clerk and CFO verify the payroll prior to issuing direct deposits.
11. Withholding checks are then printed and verified by the CFO. Direct deposit is transmitted to the bank by the CFO.