

PAYROLL-Preparing and Submitting Payroll Vouchers to the County School Superintendent (CSS)

ARS 15-302

ARS 15-304

USFR VI-H

Basic Rule per ARS 15-304: The county school superintendent, on the voucher of the governing board of a school district, shall draw his warrant on the county treasurer for all necessary expenses against the school fund of the district.

Basic Rule per ARS 15-302: The County school superintendent shall not draw a warrant in payment of a teacher's, substitute teacher's or administrator's salary unless the teacher, substitute teacher or administrator is legally certified by the Arizona Department of Education during the fiscal year in which the term for payment is demanded.

Procedures followed by the Coconino County Superintendent of Schools (CCSS):

1. District notifies the CCSS that the payroll has been completed, sends to the CCSS a payroll voucher cover sheet signed by an authorized administrator and exports to the CCSS the payroll file. The CCSS compares the voucher cover sheet to the payroll file and notifies the district if there are any discrepancies; otherwise the CCSS continues the payroll process.
2. The CCSS verifies that all teachers, substitute teachers, and administrators who are to be paid are legally certified by the Arizona Department of Education. (ARS 15-302) This is done by creating a report that lists all certified employees and their certification expiration dates. If the report shows an employee's certificate has expired, then the CCSS will go online to the ADE's website to see if there is an updated certificate for that employee. If it is not listed as renewed, then the CCSS notifies the district administrator (Human Resources Director or Business Manager) in writing (see SAMPLE below) that the employee is not legally certified and that unless a valid certificate is presented, the CCSS will not issue a warrant to that employee after the current fiscal year.
3. After the certification is checked, a prepayroll register is printed, the warrants are drawn, and a payroll register is created. The CSS then verifies that the payroll warrants, warrant registers, and payroll registers agree with the prepayroll register and voucher cover sheet.
4. Depending on the district, the CSS either mails the warrants and payroll registers or notifies the district that they are ready for pickup. Districts should also verify that payroll warrants, warrant registers, and payroll registers received from the CSS agree with the prepayroll register and voucher cover sheet.
5. When the districts receive the warrants, they are required to fax a sheet advising the CCSS that the warrants have been received, by whom and the date received.

6. USFR VI-H requires that a majority of Board members and one authorized district administrator sign off on each voucher presented to the CSS for drawing warrants. However, because it is impractical for many of our school districts to obtain a majority of the Board member signatures in time to release the payroll on a timely basis, the CCSS will accept voucher cover sheets signed by an authorized administrator for processing of vouchers. This is done on the condition that the payroll voucher is ratified at the next Board meeting and the original cover sheets with the majority of the Board member signatures are mailed to the CCSS office.

NOTE: The Coconino County Treasurer processes all school district warrants through the district's levy account. Therefore, in order to show the expenditures in the appropriate district treasurer account on a timely basis, the county school superintendent's office transfers these expenditures to the appropriate treasurer account monthly. For the larger districts, the transfers are made weekly.

On a daily basis, the CSS downloads warrant numbers and amounts to the county treasurer for authorization to process. This as well as warrant number listings kept by the CSS office helps to protect the districts from fraud.

SAMPLE LETTER NOTIFYING SCHOOL DISTRICT SUPERINTENDENT OF AN EXPIRED CERTIFICATE:

TO: _____,
_____ USD#__

FROM: Tina Wells, Chief Deputy
Coconino County Education Service Agency

RE: Teacher's Name, Provisional Teacher Certificate Expired

Teacher's Name provisional teaching certificate expired September 11, 2012. Currently, she is not legally certified to teach in Arizona. According to A.R.S. 15-302.A.9, "The county school superintendent shall not draw a warrant in payment of a teacher's.....salary unless the teacher...is legally certified during the fiscal year in which the term for payment is demanded." The wording of this statute, in particular the phrase "...during the fiscal year...", is vague on exactly when this office should hold the warrant. The term "during the fiscal year" suggests that the teacher must obtain certification sometime during the fiscal year. This letter is to inform you that no further warrants for Teacher's Name will be issued after June 30, 2013 unless a valid certificate is presented. You may wish to consider terminating this teacher's contract for failure to complete the certification requirements this fiscal year.

Thank you.