



CHIEF FINANCIAL OFFICER
JEFF ATWATER
STATE OF FLORIDA

October 29, 2014

Nick Wiley, Executive Director
Florida Fish and Wildlife Conservation Commission
620 South Meridian Street
Tallahassee, Florida 32399-1600

Dear Mr. Wiley:

The Department of Financial Services (DFS) has completed its audit of the Florida Fish and Wildlife Conservation Commission's (FWC) payroll related processes as authorized by Section 17.04, Florida Statutes (F.S.). The audit encompassed the period July 1, 2013 through December 31, 2013. The audit objectives were to determine whether:

- Payroll processing internal controls are adequate and may be relied upon to produce accurate payroll records;
- Leave without pay (LWOP) is processed in accordance with State rules and agency policy;
- On-call payments are paid in accordance with State rules and agency policy; and
- Salary additives are in compliance with State rules and regulations.

In planning and performing the audit, DFS analyzed reports for the various payroll functions listed above, tested payroll transactions for the period under review, and interviewed payroll staff. The findings follow:

- **New Hires:** The audit found that all of the employees' records sampled during the audit period were in compliance with F.S. 110.113(2), participation in the Direct Deposit program, and all of the employees received their first warrant in a timely manner with no deficiencies.
- **Terminations:** The audit found that all employees' termination records sampled during the audit period were processed in the system in a timely manner and all final warrants were issued with no deficiencies.

- **(LWOP):** DFS reviewed the files of 25 employees in LWOP status from FWC.
 - Salary deductions were incorrect for five (5) employees resulting in five (5) gross overpayments totaling \$1,024. FWC initiated corrective actions and has recouped the overpayments from all of the employees.
 - One (1) employee received an incorrect warrant while in LWOP status resulting in a gross underpayment totaling \$126. FWC reimbursed the employee on September 17, 2014.
- **Outstanding Payroll Warrants 3 Months or Older:** We reviewed documentation for eight (8) employees who had outstanding payroll warrants totaling \$2,306 listed in the Report Distribution System (RDS) greater than three (3) months. We found no notifications were done to the employees. FWC has now notified the employees of these warrants. Five (5) of the eight (8) outstanding warrants have been delivered to the employees. Three (3) employees had not responded to the notifications submitted by FWC at the close of our audit.
- **Payroll Processing Internal Controls:** FWC has conformed to applicable laws, rules and regulations governing State personnel policies and has adequate internal control measures in place for payroll procedures and processing.

It should be noted that during the audit process, FWC staff was diligent in assisting the auditors and providing all essential documentation requested in a timely and efficient manner. DFS appreciates your staff's support and cooperation during the course of the audit. The Bureau of State Payrolls staff is available for any future payroll guidance and/or training at your request.

Please contact John Bennett, Bureau Chief of State Payrolls at (850) 413-5609, or john.bennett@myfloridacfo.com if you have any questions.

Sincerely,

A solid black rectangular box used to redact the signature of Christina B. Smith.

Christina B. Smith

CBS/ep

cc: Mr. David W Martin, CPA
Auditor General

Mr. Mike Troelstrup, Inspector General
Florida Fish and Wildlife Conservation Commission