



REPRESENTING
ALEX SINK
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

November 3, 2008

Mr. Frederick B. Dunphy, Chairman
The Florida Parole Commission
2601 Blair Stone Road
Tallahassee, Florida 32399-2450

Dear Chairman Dunphy:

We completed an audit of the Florida Parole Commission (FPC) payroll related processes as authorized by Section 17.04, Florida Statutes. The audit encompassed the period July 1, 2006 through June 30, 2007. 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 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 our audit, we analyzed reports for the various FPC payroll functions listed above, tested payroll transactions for the period under review and interviewed payroll staff. All deficiencies found during our audit were corrected or are in the process of being corrected. Below is a summary of findings and corrective actions taken:

- **Terminated Employees:** We reviewed the files of twenty (20) employees from FPC who terminated during the audit period. One of the twenty employees received an incorrect salary warrant. This resulted in an underpayment totaling \$121. FPC has initiated actions to reimburse the employee.

It is our opinion, within the scope of this audit that the Florida Parole Commission has conformed to applicable laws, rules and regulations governing State and agency policies; and has adequate internal control measures in place for payroll procedures and processing.

FLORIDA DEPARTMENT OF FINANCIAL SERVICES
KIMBERLY D. MCMURRAY, CPA • DIRECTOR
DIVISION OF ACCOUNTING AND AUDITING
200 EAST GAINES STREET • TALLAHASSEE, FLORIDA 32399-0353 • TEL. 850-413-5510 • FAX 850-413-5547
EMAIL • KIMBERLY.MCMURRAY@MYFLORIDACFO.COM

AFFIRMATIVE ACTION • EQUAL OPPORTUNITY EMPLOYER

Chairman Dunphy
November 3, 2008
Page 2

We appreciate your staff's support and cooperation. We commend your staff for the professional and courteous manner in which they assisted with 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,


Kimberly D. McMurray

KDM/ke

cc: Mr. David W Martin, CPA
Auditor General

Mr. Fred Schuknecht
Director of Administration
Florida Parole Commission

John Bennett, Chief
Bureau of State Payrolls