



REPRESENTING
ALEX SINK
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

November 8, 2010

Via email to: GeraldBailey@fdle.state.fl.us

Mr. Gerald M. Bailey, Commissioner
Florida Department of Law Enforcement
2331 Phillips Road
Tallahassee, Florida 32308

Dear Commissioner Bailey:

We completed an audit of the Florida Department of Law Enforcement (FDLE) payroll related processes as authorized by Section 17.04, Florida Statutes. The audit encompassed the period July 1, 2009, through December 31, 2009. 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 Department's various 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 initiated:

- **Leave Without Pay (LWOP):** We reviewed the files of forty (40) employees who were in leave without pay status during the audit period. Salary payments were incorrect for one employee resulting in an overpayment totaling **\$176**. The Department has initiated efforts to recoup the overpayment from the employee.

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

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- **Military Supplemental Payments:** We reviewed the files of five (5) employees who received Military Supplemental Payments. Supplemental payments were incorrect for one employee resulting in gross overpayments totaling **\$2,491**. The Department has recouped a partial payment via salary refund from the employee and is in process of collecting the remaining balance.

It is our opinion, within the scope of this audit, that the Florida Department of Law Enforcement 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.

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,

Wayne Johnson
Wayne Johnson

WJ/kgb

cc: Mr. David W Martin, CPA
Auditor General
Via email to: DavidMartin@aud.state.fl.us

Mr. Al Dennis, Inspector General
Florida Department of Law Enforcement
Via email to: AlDennis@fdle.state.fl.us

Mr. John Bennett, Chief
Bureau of State Payrolls