



QUALITY ASSURANCE REVIEW FINDINGS REPORT NO.: 2023 - QAR-05

Outstanding Payroll Warrants

The Department of Financial Services (DFS) Post Audit Subsection has completed a limited scope review of Outstanding Payroll Warrants.

PURPOSE

To determine whether state agencies have procedures set in place for Outstanding Payroll Warrants, are routinely monitoring useful reports, managing Deduction Code vendor warrants, processing Salary Refund warrants timely, and promptly notifying employees of outstanding payroll warrants.

SCOPE

All outstanding warrants that appear on the RDS report “*Listing of Outstanding Payroll Warrants*”, form ID “4B5V”, with run date of July 27th, 2023, with data as of July 21st, 2023. Additionally, we reviewed the form ID “4B47” RDS report titled, “*12 Month Old Warrants Cancelled - Sent to Abandoned Property*” to examine what was stale dated. This report had a run date of July 27th, 2023, with data as of July 27th, 2023.

BACKGROUND

State agency payroll offices may access the monthly report “*Listing of Outstanding Payroll Warrants*” (RDS form ID “4XXV” for agencies) through the Report Distribution System (RDS), that provides a list of outstanding warrants that have not been cashed or deposited up to 12 months after the warrant issue date. Warrants not transacted 12 months from warrant date are “stale dated” and go to the Division of Unclaimed Property. This includes payroll warrants and any payroll deduction code warrants, (i.e.: salary refund, supplemental insurances, credit unions, etc.) that are also outstanding. The RDS report includes the Payee Name, Vendor ID, warrant amounts, numbers, and issue dates. This allows agencies to identify current & former employees, as well as vendors, whose warrants are listed as outstanding & contact them to cash or deposit the funds.

METHODOLOGY

When planning and performing the review, the DFS Post Audit Subsection obtained the *Outstanding Payroll Warrants* RDS report and reviewed all outstanding payroll warrants and any payroll deduction code warrants; we reviewed all agencies present on the report (26). Agencies were reviewed in areas such as, total number of payroll warrants outstanding, average, and total dollar amounts, the age of the outstanding warrants, current employees with outstanding warrants, and warrants over \$100.00.

Emails were prepared for the agencies with questions about agency procedures for this process, to serve as a notice to an agency that may not be aware of the report’s availability, and to remind agencies that establishing direct deposit is required by Florida Law per Section 110.113(2), Florida Statutes (F.S.). A summary of these

findings were included for the agencies to review and provide a response pertaining to the status of each of the outstanding warrants listed or provide any additional information they use regarding this process.

CONCLUSIONS

Salary Refund warrants should not be present on this report. These are monies collected from an employee through a payroll deduction as the result of a salary overpayment, that have not been deposited by the agency. This could also mean that a salary refund adjustment has not been completed in the payroll system (PYRL) since the approval of the adjustment requires a deposit number which results in an inaccurate employee payroll record. During our review we found five agencies (SCS, DFS, DCF, DOH, & DBPR) with Salary Refund Warrants that are outstanding. Currently they have 13 outstanding Salary Refund warrants altogether totaling \$7,372.72. The average warrant amount is \$559.52, and the average age of the warrants is 7.8 months.

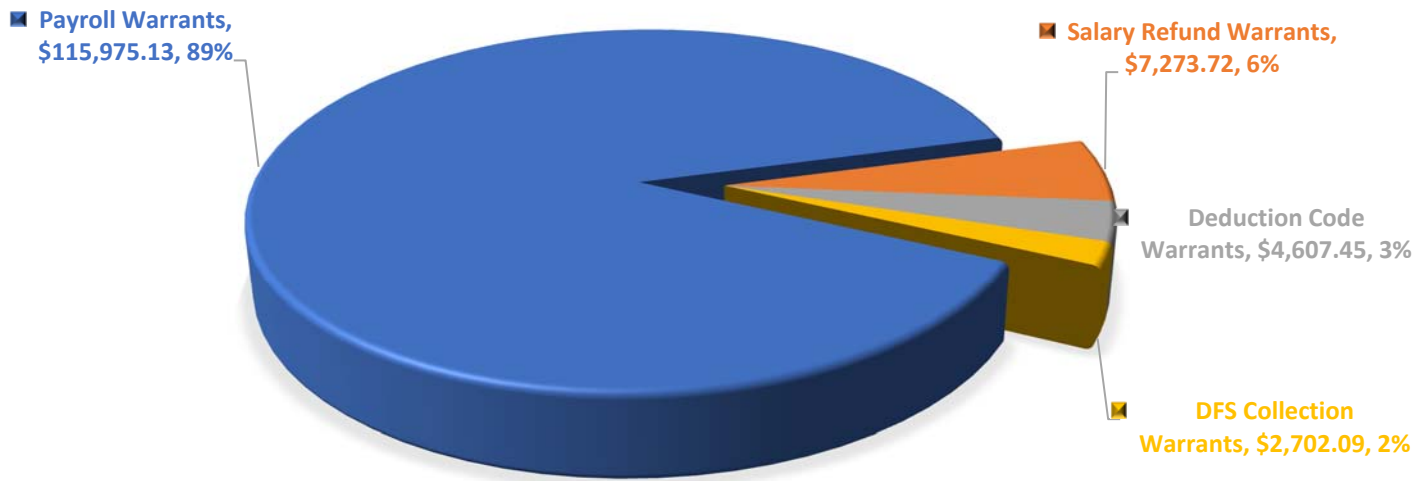
Deduction Warrants should not be present on this report. These are monies collected from employee's payroll deductions that have not been deposited or "paid" to the vendor. This could be the result of an agency not mailing the warrant or the vendor not depositing the warrant. Either way, it affects the employee's status with those vendors. There were 37 Deduction Code Warrants in outstanding status, across 13 of the 26 agencies reviewed (50%), totaling \$4,607.45. The average amount per warrant is \$124.53, and average age is 8.1 months.

Agency	Payroll Warrants	Salary Refund Warrants	Deduction Code Warrants	DFS Collection Warrants	Total Outstanding Warrants	All Total \$\$ Combined
JUSTICE ADMINISTRATIVE COMMISSION	11	0	0		11	\$8,557.54
STATE COURT SYSTEM	4	1	1		6	\$9,826.23
EXECUTIVE OFFICE OF THE GOVERNOR (+DEM)	1	0	0		1	\$4,957.71
DEPT. OF ENVIRONMENTAL PROTECTION	5	0	0		5	\$566.32
DEPT. OF COMMERCE	4	0	5		9	\$990.17
DEPT. OF LEGAL AFFAIRS	1	0	0		1	\$558.74
FLORIDA GAMING CONTROL COMISSION	3	0	0		3	\$5,934.50
DEPT. OF AGRICULTURE & CONSUMER AFFAIRS	6	0	0		6	\$594.41
DEPT. OF FINANCIAL SERVICES	4	1	4	8*	17	\$3,862.99
DEPT. OF STATE	0	0	1		1	\$6.40
FLORIDA DEPARTMENT OF EDUCATION	2	0	2		4	\$2,102.39
FLORIDA SCHOOL OF THE DEAF & BLIND	5	0	0		5	\$271.42
DEPT. OF VETERAN AFFAIRS	7	0	0		7	\$396.72
DEPT. OF TRANSPORTATION	0	0	1		1	\$79.00
DEPT. OF CHILDREN & FAMILIES	49	1	5		55	\$13,385.53
DEPT. OF MILITARY AFFAIRS	28	0	0		28	\$11,407.21
DEPARTMENT OF HEALTH	35	9	6		50	\$29,858.86
AGENCY FOR PERSON WITH DISABILITIES	14	0	1		15	\$1,531.79
DEPT. OF CORRECTIONS	200	0	2		202	\$22,121.97
DEPT. OF LAW ENFORCEMENT	1	0	0		1	\$2,119.91
DEPT. OF MANAGEMENT SERVICES	92**	0	1		93	\$2,282.20
DEPT. OF REVENUE	1	0	2		3	\$3,019.14
DEPT. OF HIGHWAY SAFETY & MOTOR VEHICLES	5	0	6		11	\$987.10
FISH & WILDLIFE CONSERVATION COMMISSION	9	0	0		9	\$3,926.91
DEPT. OF BUSINESS & PROFESSIONAL REGULATION	5	1	0		6	\$1,195.35
DEPT. OF JUVENILE JUSTICE	3	0	0		3	\$17.88

* Collection warrants issued by the Bureau of State Payroll's Payroll Processing section.

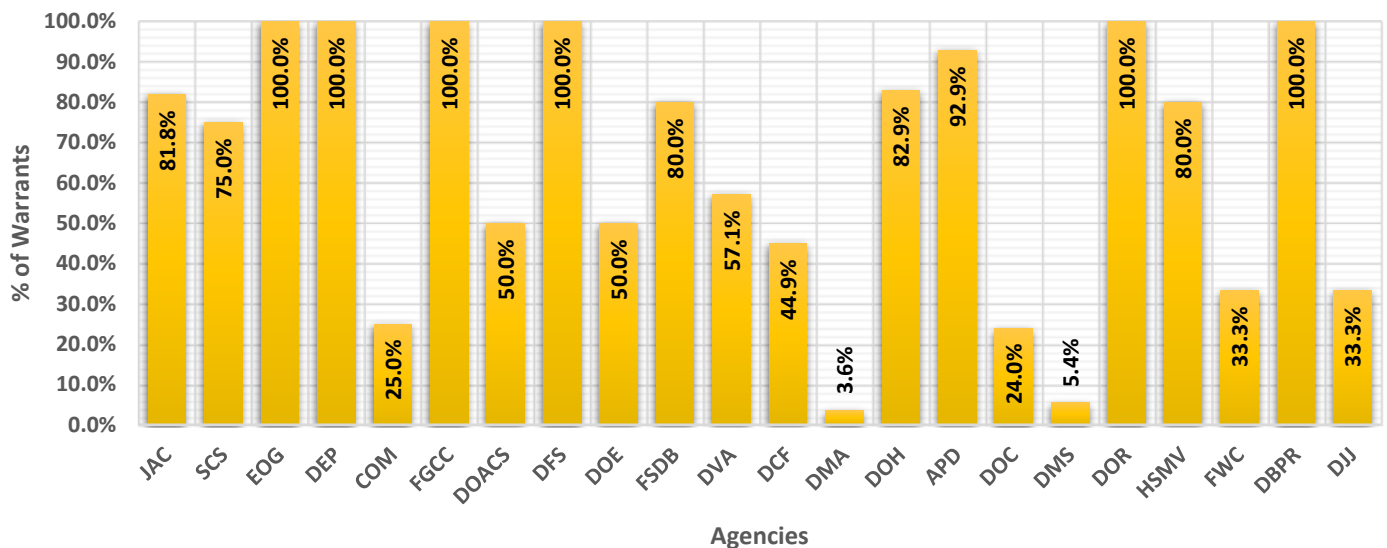
** A large percentage of these are "small dollar" DSGI warrants, only produced by DMS/DSGI.

Outstanding Payroll, Salary Refund, and Deduction Code Warrants as of July 27th, 2023



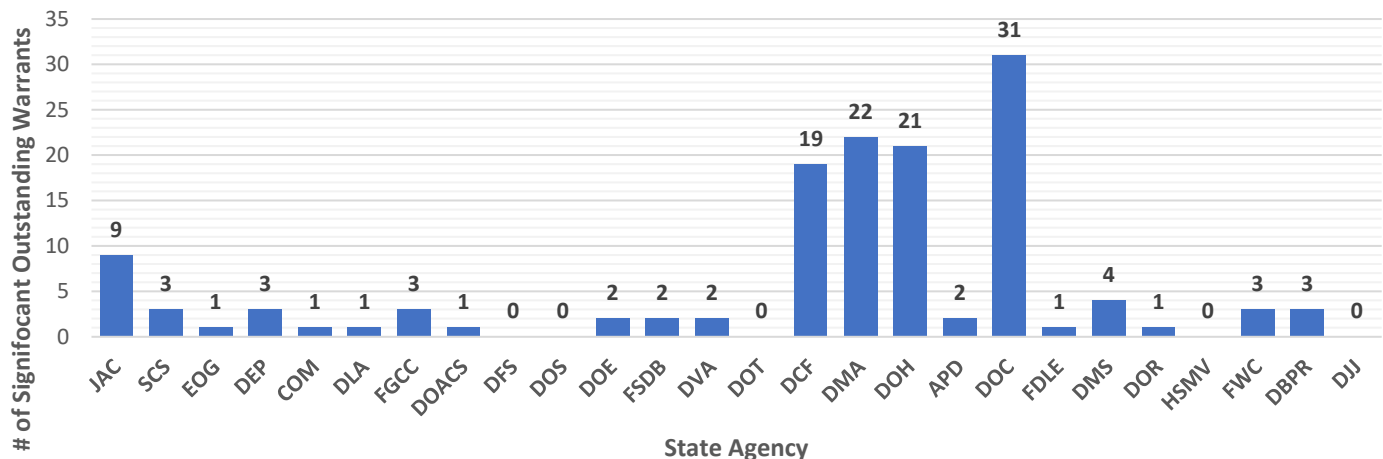
As shown in the breakdowns in the table and chart, the outstanding payroll warrants report consisted of 553 outstanding warrants across 26 agencies. There were a total of 495 Outstanding Payroll Warrants, belonging to 402 individuals (both current and former employees), 13 Salary Refund warrants, 37 Deduction Code warrants, and eight DFS Collection Warrants. Of the 495 payroll warrants, 34.3% are outstanding to *currently active* state employees (170 warrants).

Percentage of Outstanding Payroll Warrants: Currently Active Employees



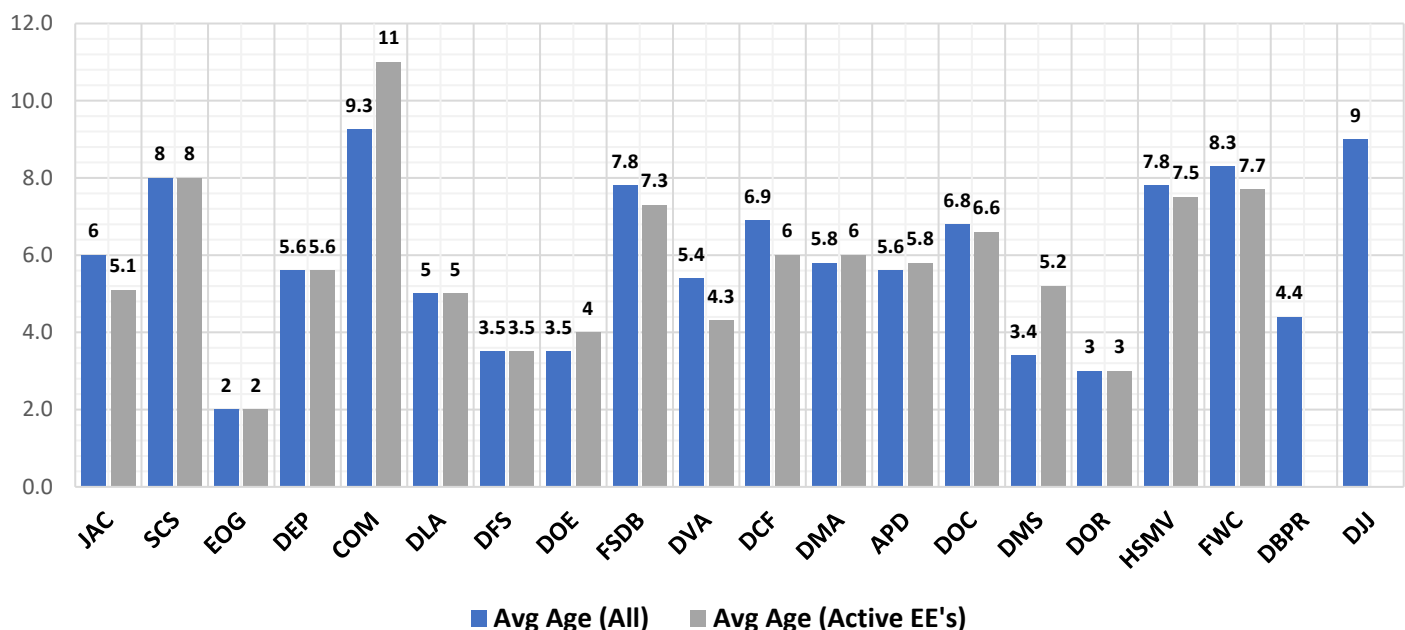
Payroll Warrants \$100.00 or more were defined as significant amounts. These made up 27.2% of the 495 outstanding warrants (135 warrants). The average outstanding payroll warrant amount is \$767.21 and the total sum of the 553 outstanding payroll warrants is \$115,975.13.

"Significant" Outstanding Payroll Warrants \$100 or more, By Agency

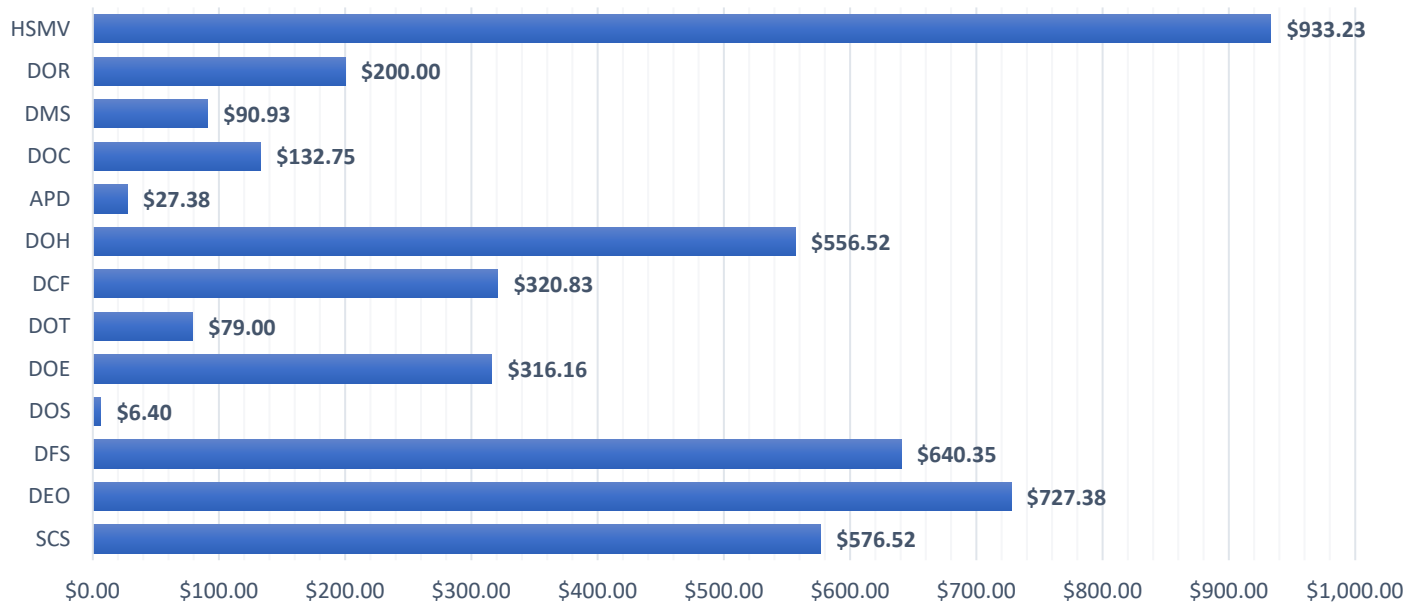


The average age of the payroll warrants on the report for these 26 agencies was 5.7 months. Ideally this number should be within the one to three-month range in effort to keep the number of warrants on the *"Outstanding Warrants over 3 months Old"* Report, to a minimum, creating less work on the agency's payroll unit. To further signify a problem, the range of the age of payroll warrants of **current state employees** across these 26 agencies was not significantly better at a 5.6 month avg.

AVERAGE AGE (IN MONTHS) OF OUTSTANDING PAYROLL WARRANTS VS. OUTSTANDING PAYROLL WARRANTS FOR CURRENT EMPLOYEES



Total Deduction Warrant Amounts, By Agency



**** As a reminder, any reference to dates or warrant ages within the following agency findings below are relative to the “4B5V” RDS Report “Listing of Outstanding Payroll Warrants” run on July 27th, 2023, with data as of July 21st, 2023.**

Justice Administrative Commission – JAC (OLO 2100)

During our review, the BOSP Post Audit team documented the following regarding the Justice Administrative Commission’s **Outstanding Payroll Warrants**. Findings consisted of 11 payroll warrants totaling \$8,557.54. The average warrant amount is \$777.96. The average warrant age is 6.0 months. Nine warrants belong to current state of Florida employees.

Additionally, during our review, the BOSP Post Audit team documented the following regarding the Justice Administrative Commission’s **Outstanding Deduction Code Warrants**. Findings consisted of one Deduction Code Warrant, totaling \$174.84. This warrant is six months old and should be processed as soon as possible.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes, JAC Financial Services staff is assigned to review it and does so on a monthly basis.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Yes. Financial Services sends Human Resources staff the pages with payroll-related warrant information (type 3). I've attached the process document that describes the next steps.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *Yes. Please take a look at the attached process document.*

State Court System – SCS (OLO 2200)

During our review, the BOSP Post Audit team documented the following regarding the State Court System's **Outstanding Payroll Warrants**. Findings consisted of four payroll warrants totaling \$6,244.82. The average age of the warrants is 6.0 months. Three of these warrants belongs to current state of Florida employees.

During our review, the BOSP Post Audit team documented the following regarding the State Court System's **Outstanding Salary Refund Warrants**. Findings consisted of one salary refund warrant totaling \$3,004.89. The warrant is 7 months in age and should be processed as soon as possible.

Additionally, during our review, the BOSP Post Audit team documented the following regarding the State Court System's **Outstanding Deduction Code Warrants**. Findings consisted of one Deduction Code Warrant, totaling \$576.52. This warrant is four months old and should be processed as soon as possible.

AGENCY RESPONSE: *Around the first of the month, Payroll will receive a copy of the Outstanding Warrants Over 3 Months Old report. Payroll will research the payroll related items to determine if the warrant is still outstanding or if the warrant has been paid. If the warrant remains outstanding after 365 days from the issue date, the warrant is automatically canceled, and the funds are sent to unclaimed property. At that point, the payee will have to go through the unclaimed property claim process to collect their funds.*

1. *The Outstanding Warrants Over 3 Months Old report will be worked by Payroll. Determine which items are payroll related and research the current warrant status.*
 2. *Verify that the warrant is still outstanding through the VH function in FLAIR, by Warrant Type (3) and Warrant Number. The Outstanding Warrant Report is generated as of the last day of the previous month (or middle of the month if using the Outstanding Payroll Warrant report, therefore it is possible that the warrant paid between the end of the month and present day.*
 - *If the warrant is still outstanding (status 1), proceed with the steps below.*
 - *If the warrant has been paid (status 2), screenshot the Vendor History Warrant Reconciliation Screen and include it with the report. No further action will be needed.*
 3. *All employees (vendors) with a warrant status of outstanding will be contacted. If the employee has the warrant, they will be encouraged to deposit the item as soon as possible. If the employee does not have the warrant, a duplicate warrant request will be initiated. Payroll will complete an Affidavit for Duplicate Warrant.*
 4. *The Outstanding Warrant Report should be well documented with supporting documentation and indicate the resolution to each item reported. All email/written correspondence will be converted to pdf files and included with the report. Phone conversations should be documented on the report with the date, time, and outcome of the conversation.*
 5. *If warrants are undeliverable, we will do our due diligence to ensure the current address and contact information is updated.*
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1. *Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? **Yes***
 2. *Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) **Yes. (Posted within summary of agency procedures provided above)***
 3. *Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) **Yes. (Posted within summary of agency procedures provided above)***

Executive Office of the Governor – EOG/DEM (OLO 3100)

During our review, the BOSP Post Audit team documented the following regarding the Executive Office of the Governor's **Outstanding Payroll Warrants**. Findings consisted of one payroll warrant in the amount of \$4,957.71. The age of the warrant 2 months. This warrant belongs to a current state of Florida employee.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes. The Finance & Accounting Director reviews all outstanding warrant reports on RDS reports every month.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Yes. The Finance and Accounting Director reviews all outstanding warrant reports every month. Payroll warrants that are outstanding are reported to the Program Analyst for payroll to contact the employee regarding reason for not presenting warrant for payment. If a duplicate is required, the Program Analyst advises the Finance and Accounting Director and the Accountant III to request a duplicate warrant following DFS' duplicate warrant procedures.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *Yes. 1) Undeliverable payroll warrants: EOG requests warrants to be picked up and not mailed if possible. If mail delivery is required due to unforeseen circumstances, EOG validates the recipient's address to ensure that People First is correct, then sends to the corrected address. If returned undeliverable, the EOG will reach out to the employee for further information. 2) Deduction code vendor warrants - are sent with cover memo to ensure proper application. If the warrant is not presented for payment timely, EOG reaches out to the vendor to determine if received and if a duplicate is required. If the warrant has been misapplied or required to be refunded, the EOG works with the vendor for return of the check and proper application. 3) Salary warrant refunds are deposited timely and applied to the correct employee accounts following the DFS procedures.*

Department of Environmental Protection – DEP (OLO 3700)

During our review, the BOSP Post Audit team documented the following regarding the Department of Environmental Protection's **Outstanding Payroll Warrants**. Findings consisted of five payroll warrants totaling \$566.32. The average warrant amount is \$113.26. The average warrant age is 5.6 months. All five warrants belong to current state of Florida employees.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes, a report is run monthly and reviewed.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Yes, we review the report regularly and send e-mails to current employees and letters to separated employees notifying them of outstanding warrants. We request that if they have the warrants that they are cashed/deposited promptly. If they indicate that the check/warrant has been misplaced/lost, we request a duplicate.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *Yes, we contact HR to insure that the warrant is being sent to the last known address for the prior employee. For misc. deduction we contact the vendor and verify that the address we are sending the warrant to is correct and update as needed.*

Department of Commerce – COM (OLO 4000)

During our review, the BOSP Post Audit team documented the following regarding the Department of Commerce's **Outstanding Payroll Warrants**. Findings consisted of four payroll warrants totaling \$262.79. The average warrant amount is \$65.70. The average warrant age is 9.3 months. One belongs to a current state of Florida employee.

Additionally, during our review, the BOSP Post Audit team documented the following regarding the Department of Commerce's **Outstanding Deduction Code Warrants**. Findings consisted of five Deduction Code Warrants, totaling \$727.38. The average age of the warrants is 8 months old, and they should be processed as soon as possible.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Yes, we have an Accountant in disbursements that reviews the Outstanding Warrants Over 3 months old. Expense Warrants we contact the Contract Manager/ Requestors to contact the Vendors. Payroll Warrants we contact HR to contact the Employees.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *Yes, we follow the Florida Commerce Procedure DIS-13 Payroll Warrant Distribution.*

Department of Legal Affairs – DLA (OLO 4100)

During our review, the BOSP Post Audit team documented the following regarding the Department of Legal Affairs' **Outstanding Payroll Warrants**. Findings consisted of one payroll warrant totaling \$558.74. The warrant age is 5 months. This warrant does not belong to a current state of Florida employee.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Yes, our payroll office reviews the RDS (Outstanding Warrants) report each pay period. If an employee is listed, we contact the employee to remind them of the warrant and the timeline to cash or deposit the check.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *Yes.*
 - *Undeliverable payroll warrants – if an employee did not receive their warrant, the employee must communicate that by providing a written statement. Our office will contact BOSP to confirm that the warrant has not been cashed or deposited. Once our office has received confirmation, we will prepare the "Request for Duplicate Warrant Form." Once the duplicate warrant is received, it is either hand delivered or mailed to the employee's mailing address. (In fact, a duplicate warrant was requested and mailed to the address provided by the employee back in July 2023).*
 - *Payroll deduction code vendor warrants – our Finance & Accounting (F&A) section handles the mailing of these warrants. It is my understanding that if a vendor has stated that they did not receive a warrant, F&A would follow a similar process in requesting a duplicate warrant.*
 - *Salary refund warrants – if the warrant is not received, our payroll office would request a duplicate warrant.*

Florida Gaming Control Commission – FGCC (OLO 4150)

During our review, the BOSP Post Audit team documented the following regarding the Florida Gaming Control Commission's **Outstanding Payroll Warrants**. Findings consisted of three payroll warrant totaling \$5,934.50. The average warrant age is 4.7 months. All three warrants belong to current state of Florida employees.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes, report CMPPWCR1 under form ID 4G29 in FGCC's RDS library is reviewed monthly on the third Friday of every month.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *No. As a new agency these processes have yet to be established and memorialized formally in writing. Moving forward, once outstanding payroll are identified, FGCC's Bureau of Financial Support Services will share with HR the list of outstanding payroll warrants for HR to advise employees of the outstanding warrant and asks that the checks be cashed or if a duplicate is needed. If a duplicate is needed, FGCC's Bureau of Financial Support Services will process the request for a duplicate warrant and hand deliver to employee or mail duplicate warrant via certified mail if no longer employed by the agency. FGCC's Bureau of Financial Support Services in conjunction with HR will follow up accordingly to ensure the outstanding warrants have been cashed.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *No. Currently we do not have documented procedures, however FGCC will review and put one in place.*

Department of Agriculture & Consumer Affairs – DOACS (OLO 4200)

During our review, the BOSP Post Audit team documented the following regarding the Department of Agriculture & Consumer Affairs' **Outstanding Payroll Warrants**. Findings consisted of six payroll warrants totaling \$594.41. The average warrant amount is \$99.07. The average warrant age is 5.2 months. One warrant belongs to a current employee.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Yes. After reviewing the outstanding warrant report, we contact the affected employees. If justification is provided that the warrants were never received, misplaced, etc., we will process affidavits for duplicate warrants and submit the paperwork to the BOSP for duplicate warrant payouts. The BOSP processes the duplicate warrants and sends them to the agency to mail out to the employee(s).*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *Yes, any undeliverable payroll that we are made aware of is scanned for records. Employees are notified to retrieve their current addresses. Once the addresses are received, we mail the checks to the employees. If we are unable to reach the employees, we will lock the checks until the employees are reached (a reasonable amount of time is allotted). As mentioned in number two, if the employee's addresses have not changed and they have advised that they have never received their checks, misplaced them, etc., we will process affidavits for duplicate warrants and submit the paperwork to the BOSP for duplicate warrant payouts. The BOSP processes the duplicate warrants and sends them to FDACS to mail out to the employees.*

Department of Financial Services – (OLO 4300)

During our review, the BOSP Post Audit team documented the following regarding the Department of Financial Services' **Outstanding Payroll Warrants**. Findings consisted of four Payroll warrants, totaling \$182.10. The average warrant amount is \$45.53. The average warrant age is 3.5 months old. All of these warrants belong to current state of Florida employees.

During our review, the BOSP Post Audit team documented the following regarding the Department of Financial Services' **Outstanding Salary Refund Warrants**. Findings consisted of one salary refund warrant totaling \$338.45. The warrant is 12 months in age and by publishing date has been sent over to the Division of Unclaimed Property. Since the funds were not deposited by the agency, an adjustment to the employee's record was not completed, making it incorrect for tax year 2022, and we are unable to determine if the agency has recovered these funds.

Additionally, during our review, the BOSP Post Audit team documented the following regarding the Department of Financial Services' **Outstanding Deduction Code Warrants**. Findings consisted of four Deduction Code Warrants, totaling \$640.35. The average age of the warrants is 8 months old, and they should be processed as soon as possible.

AGENCY RESPONSE: *DFS is following up on the outstanding items and will have them resolved as soon as we are able.*

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes, DFS is aware that outstanding warrants should be reviewed on a regular basis.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe). *Yes, DFS has procedures in place. Any outstanding warrant reflected on our report is followed up on by contacting the employee or vendor. If the physical warrant has not been returned, a request is submitted to stop pay and issue a duplicate warrant.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *Yes, DFS has procedures in place. Any outstanding warrant reflected on our report is followed up on by contacting the employee or vendor. If the physical warrant has not been returned, a request is submitted to stop pay and issue a duplicate warrant.*

Department of Financial Services – Bureau of State Payrolls (Collections)

During our review, the BOSP Post Audit team documented the following regarding the Department of Financial Services' **Outstanding Payroll Collection Warrants** within the Bureau of State Payrolls Collections Unit. Findings consisted of 8 Payroll Collection Warrants, totaling \$2,702.09. The average age of these warrants is 3.8 months old and should be processed as soon as possible.

AGENCY RESPONSE: *These collection warrants on this list have been resolved. Per procedures, the Collections Team reviews the monthly RDS Report 4B29 "Outstanding Warrants Over 3 Months Old" and verifies the warrant is still outstanding. If so, the recipient is verified as active or termed, we collect contact information and if necessary, contact the agency's general counsel to advise of the outstanding warrant and if a duplicate warrant should be requested and provided to counsel's office. If so, a notarized Form DFS-A1-408 Affidavit for Duplicate Warrant is completed, provided to Vendor Relations, who notifies the Collections Team when the duplicate warrant will be available for pick up and Transmittal. Once received, we forward it as requested by the General Counsel's Office or if mailing to the recipient, send it by certified mail.*

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe). *Yes, these warrants are money that is supposed to go to an employee's debt or a Child Support Order. The recipient of the warrant is contacted and BOSP offers to request a duplicate payment.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe). *Yes, in the employee's active involuntary deduction folder, there is a DFS-A3-1928 form for a Writ of Garnishment. We contact the General Counsel's office for that agency to notify them of the outstanding warrant, asking if a duplicate warrant needs to be requested and if so, advise on where to send (new address, etc.).*

Department of State – DOS (OLO 4500)

During our review, the BOSP Post Audit team documented the following regarding the Department of State's **Outstanding Deduction Code Warrants**. Findings consisted of one Deduction Code Warrant totaling \$6.40. The warrant is 10 months in age, and it should be processed as soon as possible.

AGENCY RESPONSE: *The warrant was mailed out to the vendor on the employee's behalf. I'm currently in communication with the vendor to locate the warrant I'm still awaiting. Once a resolution is provided, I will follow up with details.*

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *No*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *No*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *No*

Department of Education – DOE (OLO 4800)

During our review, the BOSP Post Audit team documented the following regarding the Department of Education's **Outstanding Payroll Warrants**. Findings consisted of two payroll warrants totaling \$1,786.23. The average warrant amount is \$893.12. The average warrant age is 3.5 months old. One of these warrants belongs to a current state of Florida employee.

Additionally, during our review, the BOSP Post Audit team documented the following regarding the Department of Education's **Outstanding Deduction Code Warrants**. Findings consisted of two Deduction Code Warrants, in the total amount of \$316.16. The average age of the warrants is 5.5 months old, and they should be processed as soon as possible.

AGENCY RESPONSE: *BOSP Post Audit was notified after several attempts that a response would be provided in short order, however as of this review's publishing, no response has been provided.*

Florida School for the Deaf & Blind – FSDB (OLO 4890)

During our review, the BOSP Post Audit team documented the following regarding the Florida School for the Deaf & Blind's **Outstanding Payroll Warrants**. Findings consisted of five payroll warrants totaling \$271.42. The average warrant amount is \$54.28. The average warrant age is 7.8 months old. Four of these warrants belong to current state employees.

AGENCY RESPONSE:

1. *Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? Yes, we are aware of the report and follow up on it regularly.*
2. *Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) Yes, FSDB has procedures in place regarding outstanding payroll warrants. When a warrant has been outstanding for greater than three months, the current or former employee is notified via certified letter or registered email. The Payroll Coordinator works with the FSDB Academic Departmental Contact to facilitate the process if the employee is a FSDB student worker. If it is determined by the employee the outstanding warrant has been lost, destroyed, or not received, then agency personnel initiate the duplicate warrant process.*
3. *Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) In the event there are undeliverable warrants, then efforts are made to contact the party. If necessary, the outstanding warrant procedure is initiated.*

Department of Veterans Affairs – DVA (OLO 5000)

During our review, the BOSP Post Audit team documented the following regarding the Department of Veterans Affairs' **Outstanding Payroll Warrants**. Findings consisted of seven payroll warrants totaling \$396.72. The average warrant amount is \$56.67. The average warrant age is 5.4 months. Four of the warrants belong to current state of Florida employees.

AGENCY RESPONSE: *As of today, six of the nine warrants have been deposited. However, attempts on the last three on former employees and beneficiary payment have been unsuccessful. Any assistance, resources and or guidance would greatly be appreciated so that we are within compliance.*

1. *Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? DVA is aware of the source document CMPPWCR1 report for outstanding warrants over 3 months old. Currently the report is being ran from RDS and reviewed monthly.*
2. *Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) Once the payroll warrant has been identified as outstanding from the CMPPWCR1 report, each warrant is manually logged onto an excel spreadsheet by vendor ID, employee name, warrant number, date, and amount by the Payroll Accountant. The Payroll Accountant provides the outstanding warrants list to the HR Analyst. For nursing home employees, the HR Analyst emails the Business Office Manager to request a copy of the manifest and verifies that the employee signed for their warrant. If the employee is still employed with DVA, the Business Office Manager will then have the Personnel Tech get with the employee to let them know that they have an outstanding payroll warrant. For employees that are no longer with DVA, a phone call would be made by the Personnel Tech to advise them of the outstanding warrant. If a duplicate warrant is needed, then form DFS-A1-408 is completed, notarized, and mailed out to DFS. When the duplicate warrants are received, it is mailed out to the Personnel Tech to hand deliver the warrant to the employee. The Payroll Accountant checks vendor history to ensure the warrant has been deposited by the employee or former employee.*
3. *Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) For nursing home employees, the warrants along with a manifest for signatures are FedEx to the business office manager. If the employee is from benefits and assistance area, the hard copy warrant is sent via FedEx to the address listed on the warrant. The FedEx tracking number and signature on the manifest is evidence that the warrant was delivered. For employees that are no longer with the State, the warrants are mailed to the address listed on the warrant. When salary refund warrants are received from DFS by the Accounts Payable Accountant III, they are given to the Payroll Accountant. The Payroll Accountant will create a*

cash receipt log and then returns the salary refund warrant back to the Accounts Payable Accountant III. The Revenue Accountant will then create a deposit ticket and have it deposited into the bank. Once the deposit shows up on the DAR (the next day), the Revenue Accountant enters the TR30 and T the deposit within 3 days. After the deposit is T, the Revenue Accountant provides a copy of the deposit to the Payroll Supervisor, who will then approve the salary refund warrant in PYRL. All this should take place in couple of days after receiving the warrant from DFS.

Department of Transportation – DOT (OLO 5500)

During our review, the BOSP Post Audit team documented the following regarding the Department of Transportation's **Outstanding Deduction Code Warrants**. Findings consisted of one Deduction Code Warrant, in the total amount of \$79.00. The age of the warrant is 5 months old, and it should be processed as soon as possible.

AGENCY RESPONSE: *In response to the audit finding, the Vendor was contacted, and a duplicate warrant request was initiated.*

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes, we pull the report monthly for review and handling.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Yes, the report is reviewed, and the employee is contacted via email or phone to determine whether the warrant has been received. The employee is encouraged to deposit the warrant as soon as possible to avoid the Unclaimed Property process. If the warrant has been lost or not received, we initiate a duplicate warrant process & confirm the proper mailing address.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *Yes, the report is reviewed, and the Vendor is contacted via email or phone to determine whether the warrant has been received. The Vendor is encouraged to deposit the warrant as soon as possible to avoid the Unclaimed Property process. If the warrant has been lost or not received, we initiate a duplicate warrant process and confirm the proper mailing address.*

Department of Children & Families – DCF (OLO 6000)

During our review, the BOSP Post Audit team documented the following regarding the Department of Children & Families' **Outstanding Payroll Warrants**. Findings consisted of 49 payroll warrants totaling \$11,812.04. The average warrant amount is \$241.06. The average warrant age is 6.9 months. 22 warrants (44.9%) belong to current state of Florida employees.

Additionally, the BOSP Post Audit team documented the following regarding the Department of Children & Families' **Outstanding Salary Refund Warrants**. Findings consisted of one Salary Refund Warrant, totaling \$1,252.66. This warrant is 10 months old and should be processed as soon as possible. If the funds are not deposited by the agency before escheatment, an adjustment to the employee's record would not have been completed, making the employee's record incorrect for tax year 2022. We are unable to determine if the agency has recovered these funds.

During our review, the BOSP Post Audit team documented the following regarding the Department of Children & Families' **Outstanding Deduction Code Warrants**. Findings consisted of five Deduction Code Warrants, totaling \$320.83. These warrants are 10.4 months and should be processed as soon as possible.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes, we are aware of the report, and it is being pulled and reviewed on a monthly basis.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *We will make every attempt to contact current and former employees to determine if they still have the warrant and encourage them to deposit. If they do not, we will process the duplicate warrant process.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *For any payroll warrants that are undeliverable, they are returned to HR. We make every attempt to contact the employee to try and deliver the warrant. As for the vendor warrants and salary refund warrants, they are handled by our Finance and Accounting office.*

Department of Military Affairs – DMA (OLO 6200)

During our review, the BOSP Post Audit team documented the following regarding the Department of Military Affairs' **Outstanding Payroll Warrants**. Findings consisted of 28 payroll warrants totaling \$11,407.21. The average warrant amount is \$407.40. The average warrant age is 5.8 months. One warrant belongs to a current state of Florida employee. These warrants could also belong to members of the National Guard.

AGENCY RESPONSE:

- 1) Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes, the agency is aware and reviews the outstanding warrant report on a regular basis.*
1. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *We have sent emails out to try and get unit heads to encourage our National Guard soldiers on SAD to cash their checks. These are not state employees, so we don't have any direct interaction with the individuals with outstanding warrants.*
- 2) Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *I personally do not know of anything, but other employees may have something.*

Department of Health – DOH (OLO 6400)

During our review, the BOSP Post Audit team documented the following regarding the Department of Health's **Outstanding Payroll Warrants**. Findings consisted of 35 payroll warrants totaling \$26,798.90. The average warrant amount is \$765.68. The average warrant age is 6.7 months. 29 warrants (82.9%) belong to current state of Florida employees.

Additionally, the BOSP Post Audit team documented the following regarding the Department of Health's **Outstanding Salary Refund Warrants**. Findings consisted of nine Salary Refund Warrants, totaling \$2,503.44. These warrants are 7.6 months old and should be processed as soon as possible.

Also, during our review, the BOSP Post Audit team documented the following regarding the Department of Health's **Outstanding Deduction Code Warrants**. Findings consisted of six Deduction Warrants, totaling \$556.52. These warrant's average age is 10.7 months, and they should be processed as soon as possible.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes, but the HR staff does not use the RDS and does not have the training to utilize these reports.*

2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *No, there are currently no written procedures in place.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *No, there are currently no written procedures in place.*

Agency for Persons with Disabilities – APD (OLO 6700)

During our review, the BOSP Post Audit team documented the following regarding the Agency for Persons with Disabilities' **Outstanding Payroll Warrants**. Findings consisted of 14 payroll warrants totaling \$1,504.41. The average warrant amount is \$107.46. The average warrant age is 5.6 months. 13 warrants (92.9%) belong to current state of Florida employees.

Also, during our review, the BOSP Post Audit team documented the following regarding the Agency for Persons with Disabilities' **Outstanding Deduction Code Warrants**. Findings consisted of one Deduction Code Warrant, totaling \$27.38. This warrant is 12 months in age and should be processed as soon as possible, prior to escheatment.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes, we are aware and review regularly.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *If the employee is still employed with Agency we reach out to the employee and ask why the warrant was not cashed. If they still do not have the warrant, the agency requests a duplicate for the employee to receive. If the employee is no longer with the Agency, we reach out to the contact information in PF and try to make contact to ask them to either cash the warrant or to determine if a duplicate needs to be issued. If the employee refuses to cash the warrant due to the amount, the agency notates it and allows it to go to unclaimed property.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *I will check with the section that mails out the vendor payments and respond accordingly.*

Department of Corrections – DOC (OLO 7000)

During our review, the BOSP Post Audit team documented the following regarding the Department of Corrections' **Outstanding Payroll Warrants**. Findings consisted of 200 payroll warrants (40.4% of all statewide on this month's report), totaling \$21,989.22 in outstanding payroll. DOC has the most payroll warrants in excess of \$100.00, at 31, pushing the average warrant amount to \$109.95. The average warrant age is 6.8 months. 48 of the 200 warrants belong to current state of Florida employees (24%).

Additionally, during our review, the BOSP Post Audit team documented the following regarding the Department of Corrections' **Outstanding Deduction Code Warrants**. Findings consisted of two Deduction Code Warrants, in the total amount of \$132.75. The age of the warrants is 5 months old, and they should be processed as soon as possible.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes*

2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe). *Yes. We verify whether or not the employee is entitled to the outstanding warrant. If they are not entitled to the warrant, we follow the warrant cancellation process. If they are entitled to the warrant, we contact the employee to see if they have the warrant in their possession and if so, we instruct them to deposit or cash the warrant. If they do not have the warrant, a duplicate warrant is requested and mailed to the employee.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *For returned or undeliverable warrants, we reach out to the recipient to verify the address and will send the warrant out via Fed-ex.*

Florida Department of Law Enforcement – FDLE (OLO 7100)

During our review, the BOSP Post Audit team documented the following regarding the Florida Department of Law Enforcement's **Outstanding Payroll Warrants**. Findings consisted of one payroll warrant totaling \$2,119.91. The warrant age is 3 months. The warrant does not belong to a current state of Florida employee.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Yes. Our Accounts Payable section reviews the Outstanding Warrant report monthly. When a payroll warrant appears on the report, they reach out to the/a member and inquire about the status of the warrant and determine if a duplicate warrant needs to be issued. If the member has separated, they get updated contact information from a member of the payroll team and reach out to the former member.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *Yes. Mailing warrants and returned mail is handled in our Cash Receipts section. For current members, when a paper payroll warrant is returned, they contact the member to get an updated mailing address. For a former member, they contact HR to get an updated mailing address. If a payroll deduction code vendor warrant is returned, they reach out to the benefits coordinator in HR to request an updated remittance address. We deposit salary refund warrants in house so there should not be a reason for one to be returned.*

Department of Management Services – DMS (OLO 7200)

During our review, the BOSP Post Audit team documented the following regarding the Department of Management Services' **Outstanding Payroll Warrants**. Findings consisted of 92 payroll warrants totaling \$2,191.27. The average warrant amount is \$23.82. A lower average warrant amount combined with higher warrant count in this case would suggest that a high percentage of these are DSGI payments as they have been in the past. The average warrant age is 3.4 months. Five warrants belong to current state of Florida employees.

Additionally, during our review, the BOSP Post Audit team documented the following regarding the Department of Management Services' **Outstanding Deduction Code Warrants**. Findings consisted of one Deduction Code Warrant, in the total amount of \$90.93. The age of the warrant is 6 months old, and it should be processed as soon as possible.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes*

2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Yes. The agency has the CMRPOW report in place to review and monitor outstanding agency employee payroll warrants on a monthly basis.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *The standard operating procedures for the Division of State Group Insurance (DSGI) only go to the point of providing the warrants to NGA (NorthgateArinso) for distribution. It is the responsibility of NGA to maintain employee records, receive refund requests from agencies and universities, verify overpayment of pretax premiums, enter pretax premium refunds into FLAIR's On-Demand payroll system, prepare and distribute pretax batches and supporting documentation to DSGI, mail warrants, and maintain historical records of all pretax premium refund payments. In addition, NGA is responsible for ensuring accuracy of pretax premium refunds to prevent underpayment of premium contributions and provide a process for monitoring pretax refund payments. It is the responsibility of DSGI-Accounting to receive and approve pretax premium refund batches entered into the On Demand Payroll by NGA, receive premium refund Payroll Registers from DMS/F&A, & distribute PT premium refund warrants & payroll registers to NGA.*

Department of Revenue – DOR (OLO 7300)

During our review, the BOSP Post Audit team documented the following regarding the Department of Revenue's **Outstanding Payroll Warrants**. Findings consisted of one Outstanding Payroll Warrant, totaling \$2,819.14. The age of the warrant is 3 months old. It does belong to a current state of Florida employee.

Additionally, during our review, the BOSP Post Audit team documented the following regarding the Department of Revenue's **Outstanding Deduction Code Warrants**. Findings consisted of two Deduction Code Warrants, in the total amount of \$200.00. The average age of the warrants is 6.5 months old, and they should be processed as soon as possible.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe). *Yes, our internal process is to review the monthly report and notify current or former employees.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe). *There is no documented internal procedure specific to payroll warrants, this is part of our regular monthly report review and necessary action. Please note our current report does not reflect any outstanding payroll warrants.*

Department of Highway Safety & Motor Vehicles – HSMV (OLO 7600)

During our review, the BOSP Post Audit team documented the following regarding the Department of Highway Safety & Motor Vehicles' **Outstanding Payroll Warrants**. Findings consisted of five payroll warrants totaling \$53.87. The average warrant amount is \$10.77. The average warrant age is 7.8 months. Four warrants belong to current state of Florida employees.

During our review, the BOSP Post Audit team documented the following regarding the Department of Highway Safety & Motor Vehicles' **Outstanding Deduction Code Warrants**. Findings consisted of six Deduction Code Warrants, totaling \$933.23. These warrants average age is 6.8 months old and should be processed as soon as possible.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes, Accounting prints this report and shares with staff on a monthly basis.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Yes, the Outstanding Warrant Report is shared with the appropriate business area on a monthly basis. Business areas are responsible for reaching out to employees/vendors to determine if they received the warrant or if duplicate warrants need to be produced.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *Yes, Payroll will contact vendors to verify if the address is accurate. Payroll will forward the warrant to the correct address. If a warrant needs to be reissued (incorrect payee, etc.), Payroll will work with accounting to produce a new warrant.*

Fish & Wildlife Conservation Commission – FWC (OLO 7700)

During our review, the BOSP Post Audit team documented the following regarding the Fish & Wildlife Conservation Commission's **Outstanding Payroll Warrants**. Findings consisted of nine payroll warrants totaling \$3,926.91. The average age of the warrants is 8.3 months. Three warrants belong to current state of Florida employees.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Yes, Outstanding payroll warrant report is ran monthly. FWC HR Office sends certified letters to the last known address on file to separated employees 3 times. Packets include a letter explaining the Uncashed Warrant and procedures for requesting a new one, a copy of the Pay statement of the uncashed warrant, and duplicate warrant request form. Active employees are sent the same package via mail and work email each month until a response is received.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *HR and/or Accounting Office Immediately reaches out to employee and supervisor to request updated address, Accounting Office contacts vendors for the same.*

Department of Business & Professional Regulation – DBPR (OLO 7900)

During our review, the BOSP Post Audit team documented the following regarding the Department of Business & Professional Regulation's **Outstanding Payroll Warrants**. Findings consisted of five payroll warrants totaling \$1,021.07. The average warrant amount is \$204.21. The average warrant age is 4.4 months. All five warrants belong to current state of Florida employees.

Additionally, the BOSP Post Audit team documented the following regarding the Department of Business & Professional Regulation's **Outstanding Salary Refund Warrants**. Findings consisted of one Salary Refund Warrants, totaling \$178.28. This warrant is 4 months old and should be processed as soon as possible.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes, we are aware of this report and plan to review and if necessary, update our procedures to ensure the report is monitored on a regular basis.*

2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Yes, please see attached. We will be reviewing/updating our current procedures to ensure they are in line with DFS rules and Florida Statute.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *Our procedures are currently being reviewed/updated to ensure they are in line with DFS rules and Florida Statute.*

Department of Juvenile Justice – DJJ (OLO 8000)

During our review, the BOSP Post Audit team documented the following regarding the Department of Juvenile Justice's **Outstanding Payroll Warrants**. Findings consisted of three payroll warrants totaling \$17.88. The average warrant amount is \$5.96. The average warrant age is 9 months. One of the warrants belongs to a current state of Florida employee.

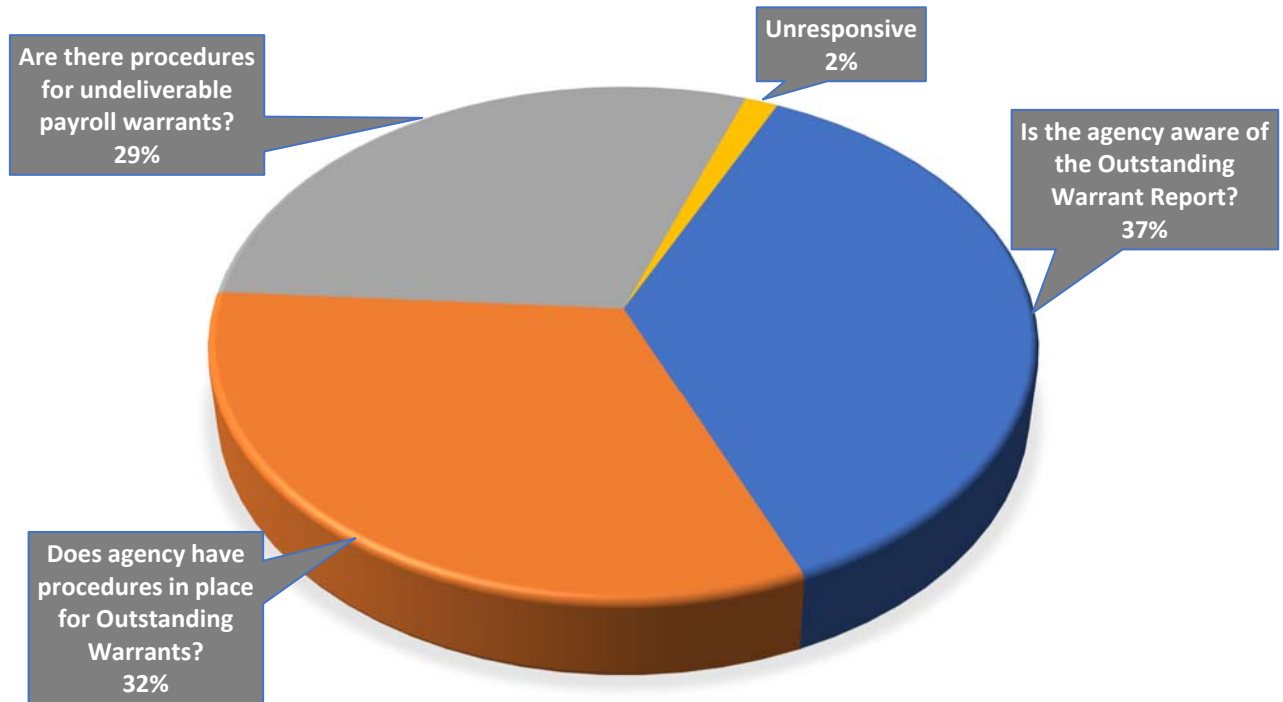
AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *The agency is aware of a report for outstanding warrants. HR pull the report from RDS once a month to continue monitoring any outstanding warrants for our agency. Warrants that are returned after several attempts are sent to unclaimed property after a year of attempts.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Yes, a warrant receipt form is sent to the Circuit liaison with each warrant attached for employee(s) to sign in order to receive their warrant. (See attached form with instructions)*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe) *Yes, desk procedures are in place which states what steps to take when checks are returned to HR Payroll, as well as payroll deduction code vendor warrants and salary refunds. (See attached)*

[All Agency Responses \(Tabled\)](#)

Agency	Is the agency aware of the Outstanding Warrant Report?	Does agency have procedures in place for Outstanding Warrants?	Are there procedures for undeliverable payroll warrants?
JUSTICE ADMINISTRATIVE COMMISSION	Yes	Yes	Yes
STATE COURT SYSTEM	Yes	Yes	Yes
OFFICE OF THE GOVERNOR (OR DEM)	Yes	Yes	Yes
DEPT. OF ENVIRONMENTAL PROTECTION	Yes	Yes	Yes
DEPT. OF ECONOMIC OPPORTUNITY	Yes	Yes	Yes
DEPT. OF LEGAL AFFAIRS	Yes	Yes	Yes
FLORIDA GAMING CONTROL COMMISSION	Yes	No	No
DEPT. OF AGRICULTURE & CONSUMER AFFAIRS	Yes	Yes	Yes
DEPT. OF FINANCIAL SERVICES	Yes	Yes	Yes
DEPT. OF FINANCIAL SERVICES (Collections)	Yes	Yes	Yes
DEPT. OF STATE	No	No	No
FLORIDA DEPARTMENT OF EDUCATION	Did not provide a response.		
FLORIDA SCHOOL OF THE DEAF & BLIND	Yes	Yes	Yes
DEPT. OF VETERAN AFFAIRS	Yes	Yes	Yes
DEPT. OF TRANSPORTATION	Yes	Yes	Yes
DEPT. OF CHILDREN & FAMILIES	Yes	Yes	Yes
DEPT. OF MILITARY AFFAIRS	Yes	No	No
DEPARTMENT OF HEALTH	Yes	No	No
AGENCY FOR PERSON WITH DISABILITIES	Yes	Yes	No
DEPT. OF CORRECTIONS	Yes	Yes	Yes
DEPT. OF LAW ENFORCEMENT	Yes	Yes	Yes
DEPT. OF MANAGEMENT SERVICES	Yes	Yes	Yes
DEPT. OF REVENUE	Yes	Yes	No
DEPT. OF HIGHWAY SAFETY & MOTOR VEHICLES	Yes	Yes	Yes
FISH & WILDLIFE CONSERVATION COMMISSION	Yes	Yes	Yes
DEPT. OF BUSINESS & PROFESSIONAL REGULATION	Yes	Yes	Yes
DEPT. OF JUVENILE JUSTICE	Yes	Yes	Yes

**AGENCY RESPONSE OF "YES" TO THE 3 REVIEW QUESTIONS,
BY PERCENTAGE**



Recommendations

As a reminder, Section 110.113(2), Florida Statutes (F.S.), requires that salary payments for all employees be paid by direct deposit unless the employee is hired as other personnel services (OPS). Establishing direct deposit is required by Florida Law. It is the agency Human Resource personnel's responsibility to ensure that all CS, SES, & SMS employees complete this in People First or provide the required documentation for a hardship. Employees may request an exemption or provide the required documentation if participating in direct deposit would result in a hardship.

Of the 495 Total Outstanding Payroll Warrants on this month's report, 170 of them belong to people currently employed with the State of Florida.

- **93.5% of those 170 warrants belong to employees who are still currently with the same agency that issued the warrant.**
- **116 of the 170 (68.2%) warrants that belong to current employees, belong to Career Service/SES/SMS employees who are required by the above statute to receive their payroll via Direct Deposit, unless they have completed a hardship exemption request form that has been approved by the agency.**

Agencies should be aware of the various RDS reports and their usefulness in helping perform job duties. The RDS report "Outstanding Payroll Warrants" should be reviewed on a regular basis. This will allow the agency to assist with identifying outstanding warrants that belong to current employees before the warrants become stale dated and sent to the Division of Unclaimed Property, as well as former employees who may not be aware of an outstanding warrant due to them and contacting current/former employee to assist in cashing or depositing the funds. The report runs on the third Friday of every month, with the data as of the previous Tuesday.

Procedures should be developed and implemented if not already established, to properly account for outstanding payroll warrants, as well as specific procedures for undeliverable payroll warrants.

Each Agency with outstanding **Salary Refund Warrants** should audit those employee records to ensure their pay record is accurate. **12 of the 13 salary refund warrants on this report have 2022 issue dates.** Since the agencies collected the monies in 2022 but did not deposit or make an adjustment to the employee's record, the agency will need to recover or absorb the withholding taxes because the adjustment was not handled timely. In addition, if the salary refund warrant was submitted to unclaimed property, the agency will need to recover the funds from unclaimed property to apply to the employee record.

Corrections to the employee's previous year pay record will likely now result in the employee receiving a W-2c form and potentially requiring them to amend or re-file their previous year tax returns.

The process used at FWC is a great example of what this process should look like.

*"Upon receipt of the monthly Outstanding Warrant Report, **HR payroll coordinator sends a letter and DFS Duplicate Warrant Request form**, with prepaid return envelope to the last known mailing address (and personal email if known) on file.*

*HR will call and email the employee, supervisor, and HR Liaison (or vendor) to attain the correct mailing address to forward warrants immediately upon receipt of **returned warrants**. Task is listed in HR Payroll coordinator position description."*