



CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

QUALITY ASSURANCE REVIEW FINDINGS REPORT NO.: 2025 QAR-05

Leave Without Pay (LWOP) – Biweekly Agencies

The Department of Financial Services (DFS) Post Audit Subsection has completed a limited scope review of employees in Leave Without Pay (LWOP) status.

Purpose

To determine whether state agencies are approving timesheets in an accurate and timely manner to ensure that employees are paid accurately and not overpaid for the time in which they are in LWOP status.

Scope

State employees in LWOP status during the pay periods beginning December 20th, 2024, through May 8th, 2025. All ten agencies reviewed are biweekly agencies, for uniformity with bi-weekly pay periods.

Background

Rule 60L-34.0052, Florida Administrative Code allows employees to be granted LWOP to cover any absences from work, for a period not to exceed twelve months, provided the agency deems such leave to be justified and not detrimental to the operations of the agency. In other instances, employees may take unexpected leave and not have adequate time to cover their absences. In both instances, the agency is required to ensure that employees are not paid for the time in which they are in LWOP status.

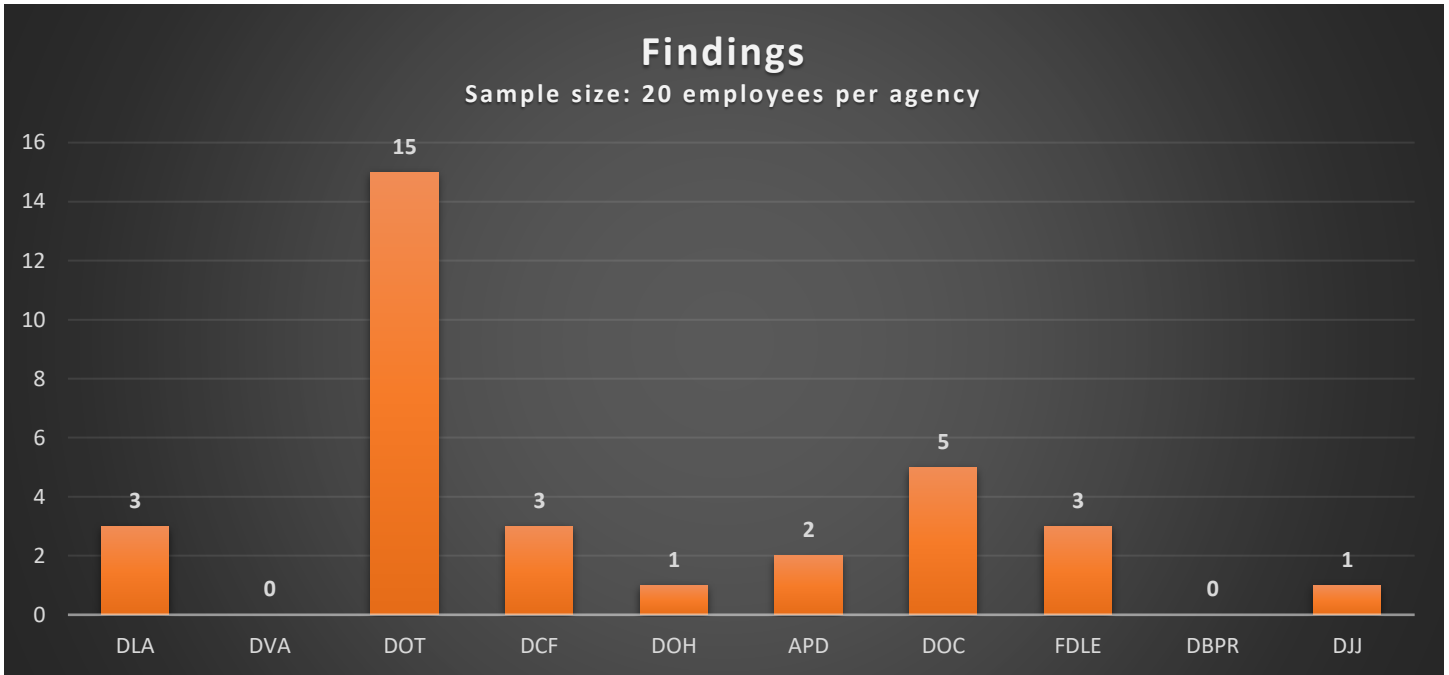
Methodology

DFS Post Audit subsection obtained LWOP Reports from People First for ten randomly selected agencies. The sample size for each agency is a randomly selected sample of 20 employees who used at least one LWOP code at any time during the scope of our review. Payroll and timesheet data were reviewed to ensure salary calculations were accurate and proper payments were made. The following agencies were reviewed:

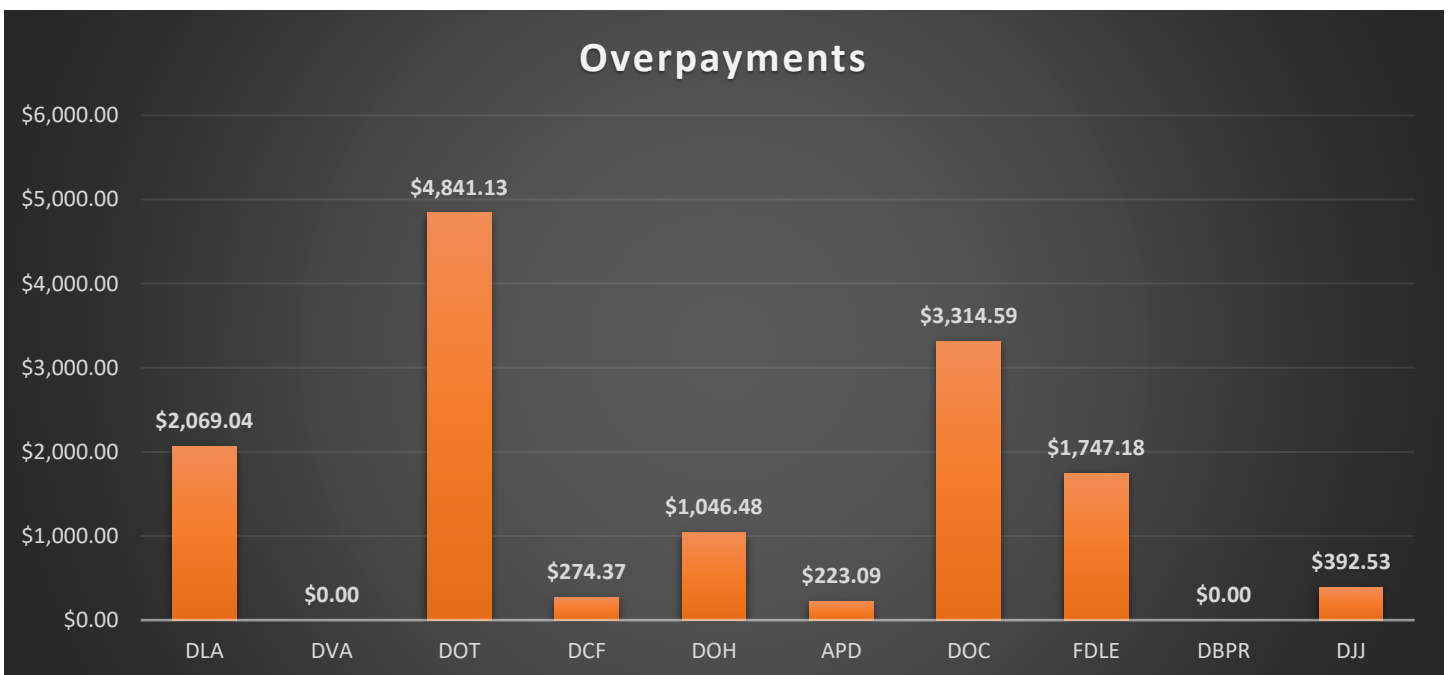
- Department of Legal Affairs (4100)
- Department of Veterans Affairs (5000)
- Department of Transportation (5500)
- Department of Children & Families (6000)
- Department of Health (6400)
- Agency for Persons with Disabilities (6700)
- Department of Corrections (7000)
- Florida Department of Law Enforcement (7100)
- Department of Business & Professional Regulation (7900)
- Florida Department of Juvenile Justice (8000)

Conclusions

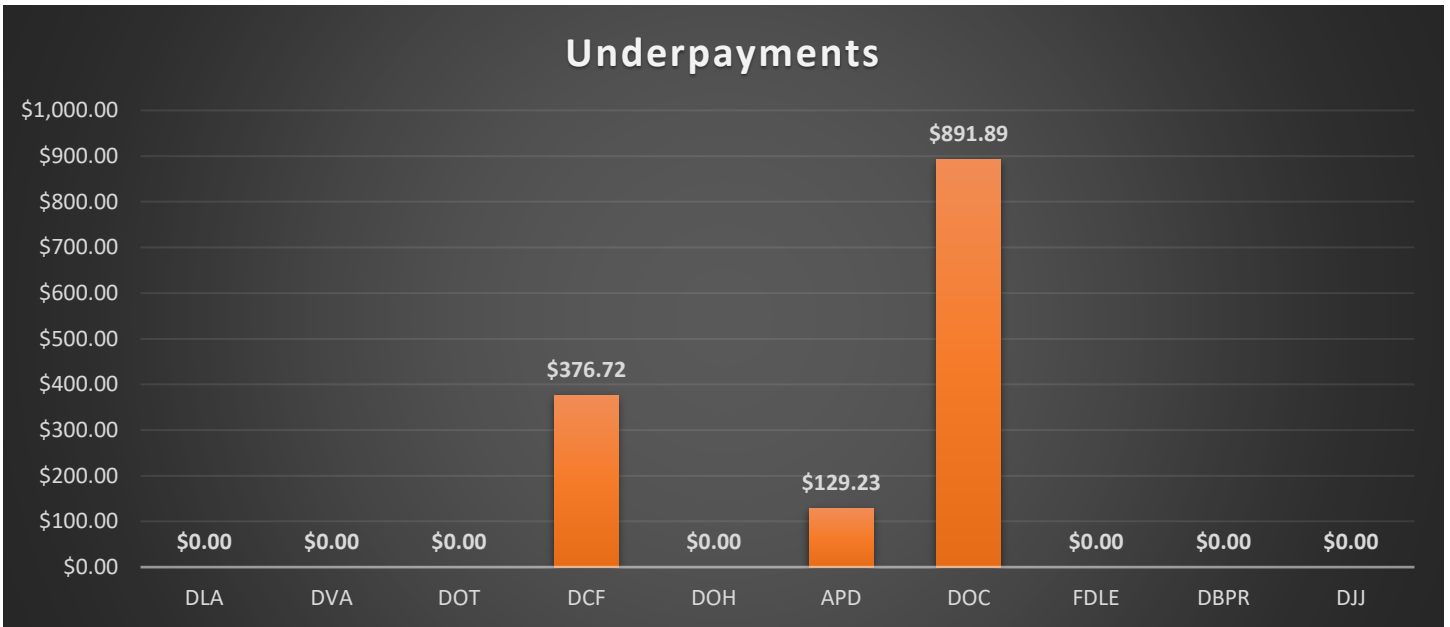
Of the 200 employees and 151,350 hours reviewed across the ten agencies, there were 33 total findings (16.5%) in eight of ten agencies. The Department of Veterans Affairs and Department of Business & Professional Regulation had no findings.



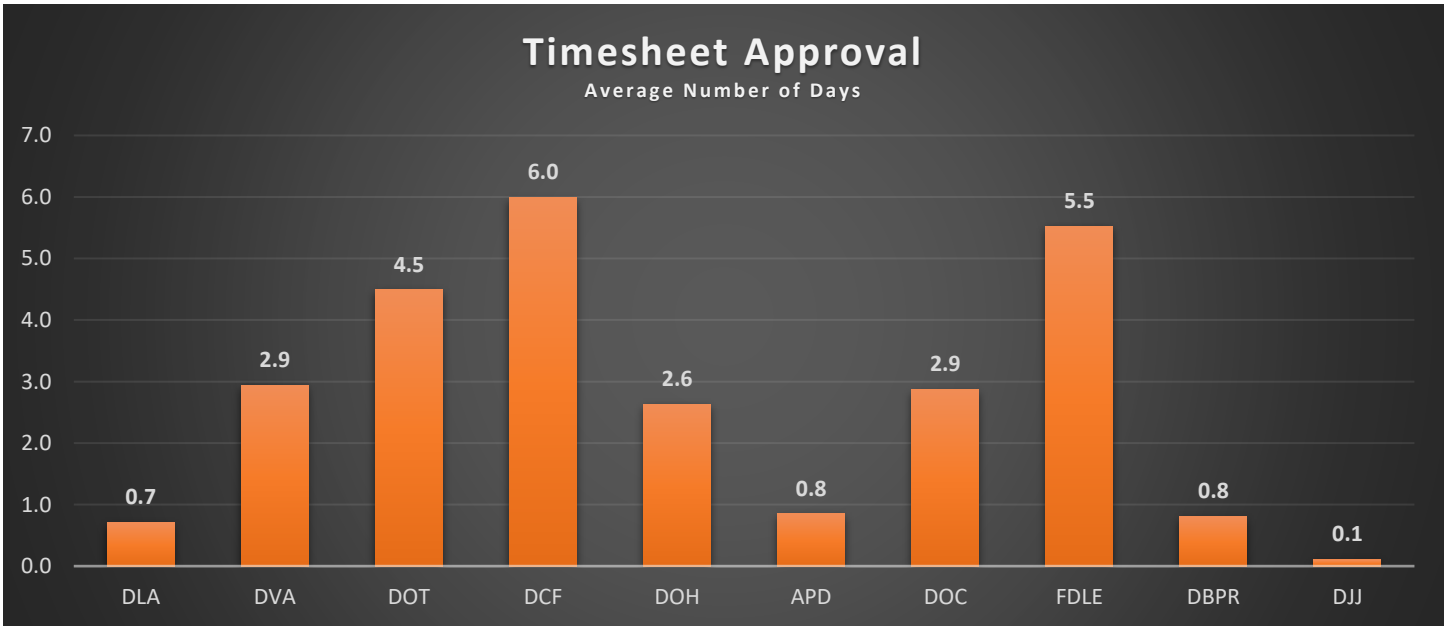
29 of these 33 findings (87.9%) are salary overpayments in the total amount of \$13,908.41, due mostly to timesheets not approved timely, adjustments made to a timesheet after payroll cutoff, or due to incorrect pay rates used in Leave of Absence using Military LWOP pay codes. The average amount of the 29 salary overpayment findings is \$479.60.



The remaining 4 findings (12.1%) are underpayments across three of the ten agencies reviewed, in the total amount of \$1,397.84. The average amount of these salary underpayments is \$349.46.



The overall average number of days to approve timesheets within these 10 agencies with findings was 2.7 days.



For the purposes of examining the number of days in the timesheet approval process, “Day 0”, the final Thursday of a biweekly pay period is the start of the timesheet approval period. “Day 1” being Friday, “Day 2” Saturday, and “Day 3” being Sunday when the People First cutoff for timesheets is at 7pm. Since most supervisors do not work weekends, it is important to have timesheets approved by Friday (“Day 1”). Approving them after the People First cutoff causes overpayments if any LWOP exists, requiring the agency to cancel and reconstruct the correct amount.

Department of Legal Affairs (OLO 4100)

Agency Summary: Of the 20 employees who used an LWOP status that were reviewed for the Department of Legal Affairs, three employees were overpaid in the total amount of \$2,069.04. There were 16,560 contract hours reviewed, the average amount of LWOP used per employee was 86.2 hours over the course of the 10 pay periods reviewed.

LWOP Pay Period	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
4/11/25 - 4/24/25	5/2/2025	5/5/25	11	\$1,643.79	\$1,643.79	80	20	\$410.95
4/25/25 - 5/8/25	5/16/25	5/13/25	5	\$1,764.93	\$1,764.93	80	50.75	\$1,119.63
4/25/25 - 5/8/25	5/16/25	5/12/25	4	\$2,153.85	\$2,153.85	80	20	\$538.46

AGENCY RESPONSE: (Agency concurred with each finding)

1. Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? *Yes, we are aware.*
2. Does the agency utilize LWOP PAR actions for employees who consistently and/or excessively use LWOP? *Our agency has utilized this action in the past for employees that are consistently overpaid.*
3. Does the agency have procedures in place for utilizing People First reports during the payroll process? (If so, please briefly describe). *As part of the payroll process, we utilize both the LWOP and Payroll Overpayment reports. Both reports are pulled after the end of each pay period and handled accordingly to recover any funds due to the agency.*

Department of Veterans Affairs (OLO 5000)

Agency Summary: Of the 20 employees randomly sampled and reviewed for the Department of Veterans Affairs, there were **no findings** for overpayments or underpayments.

Department of Transportation (OLO 5500)

Agency Summary: Of the 20 employees who used a LWOP status that were reviewed for the Department of Transportation, five employees were overpaid in the total amount of \$4,841.13. There were 16,000 contract hours reviewed, the average amount of LWOP used per employee was 162.6 hours over the course of the 10 pay periods reviewed.

During the review It was discovered that some overpayment recoveries were taken using the incorrect deduction code by using the agency's recovery code. The agency emailed BOSP/Employee Records and adjustments were made to correct the records.

Additionally, it was discovered that a military employee was incorrectly receiving a military supplement. Because the employee was overpaid each month during the scope of our LWOP period, and the orders were continuous, we asked for the orders and Military Leave and Earnings Statement (LES) so that it can be reviewed for potential issues going back to the date the orders began in July 2023. The agency did not have current orders or pay information, so the employee had to provide them. In addition to the eight overpayment (OVP) military supplement payments made during our scope; an additional 16 overpayments were discovered totaling \$4,728.36 which also included 30 days admin pay that the employee was not eligible for due to an unauthorized return to work with no break in military service.

LWOP Pay Period	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
12/20/24 - 1/2/25	1/10/25	1/8/25	6	\$2,011.83	\$2,011.83	80	11	\$276.63
3/14/25 - 3/27/25	4/4/25	4/10/25	14	\$2,112.80	\$2,112.80	80	9.5	\$250.90
4/11/25 - 4/24/25	5/2/25	4/29/25	5	\$2,112.80	\$2,112.80	80	12	\$316.92
4/25/25 - 5/8/25	5/16/25	5/14/25	6	\$2,112.80	\$2,112.80	80	29.5	\$779.10
1/3/25 - 1/16/25	1/24/25	1/21/25	5	\$3,435.96	\$149.58	80	80	\$149.58
1/31/25 - 2/13/25	2/21/25	2/13/25	0	\$3,435.96	\$149.58	80	80	\$149.58
2/14/25 - 2/27/25	3/7/25	2/27/25	0	\$3,435.96	\$149.58	80	80	\$149.58
2/28/25 - 3/13/25	3/21/25	3/12/25	-1	\$3,435.96	\$149.58	80	80	\$149.58
3/14/25 - 3/27/25	4/4/25	3/28/25	1	\$3,435.96	\$149.58	80	80	\$149.58
3/28/25 - 4/10/25	4/18/25	4/9/25	-1	\$3,435.96	\$149.58	80	80	\$149.58
4/11/25 - 4/24/25	5/2/25	4/24/25	0	\$3,435.96	\$149.58	80	80	\$149.58
4/25/25 - 5/8/25	5/16/25	5/6/25	-2	\$3,435.96	\$149.58	80	80	\$149.58
1/17/25 - 1/30/25	2/7/25	2/3/25	4	\$2,659.13	\$2,659.13	80	24	\$797.74
3/14/25 - 3/27/25	4/4/25	4/3/25	7	\$2,263.26	\$2,263.26	80	30	\$848.72
1/31/25 - 2/13/25	2/21/25	2/19/25	6	\$2,786.94	\$2,786.94	80	10.75	\$374.50

AGENCY RESPONSE: (Recovery Code) *The original warrants were canceled using salary code 0200. However, we still received the salary refund check from DFS coded as 0200 and proceeded with the deposit. Per our agency's policy, when recovering salary code 0200 from a canceled check via the On Demand process, we use agency code 0564 to avoid triggering another salary refund check from DFS. Is the correct procedure to have BOSP complete an adjustment after the On Demand process by changing deduction code 0564 back to 0200? Would this result in two salary refund adjustments being reported against the employee's salary?*

BOSP Response: (Recovery Code) When the original warrant with a code 0200 on it is canceled, the code 0200 deduction is canceled as well, despite receiving a warrant. As with all nonrecoverable miscellaneous deductions, those funds are sent before the EFT cutoff. The difference with the Salary Refund deduction is the third party is the agency, so the warrant can just be deposited and JT'd to a different account if need be. The On Demand should be created with the code 0200 as well, so it will show on the employee's record.

AGENCY RESPONSE: (Military) *non-concur, please see email response from FDOT HR- Time and Attendance person via DMS/DMA. The employee is considered active duty title-10 Military Status. He is eligible for LWOP/Military Supplemental Pay based on his orders. Please see backup docs file, email from our "HR" in response to active-duty orders.*

BOSP Response: DMA often interprets or confirms the type of orders for agencies. DMA & DMS do not make determinations on pay. That is a function of each agency based on salary calculations when entering the PAR action per DMS HRM #2018-002 Military Leave for Salaried Employee.

This employee began orders in July of 2023 but was not due a supplement initially. In October 2023, the employee was due a military supplement when he received a raise from the state effective 10/1/2023. It appears as if the employee did not communicate with the agency until July 2025 that he received a promotion in the military on 11/17/2023 making him ineligible for military pay supplements moving forward. The agency

also failed to continuously monitor the employee as is required per the DMS HRM #2018-002 Military Leave for Salaried Employees.

Additionally, the employee attended a 2-day conference, November 14th and 15th, 2024, on behalf of DOT, while on continuous active-duty military orders. Per DMS HRM #2018-002 Military Leave for Salaried Employees, employees are not permitted to work for the state of Florida while on active-duty orders. Federal law also generally prohibits individuals from receiving pay for both military service and civilian government jobs for the same period (supplement pay an exception). This unauthorized temporary return to work triggered 30 days of admin leave. While we cannot issue a salary refund for the two days worked as regular hours, the ensuing 30 days of 0069 coded admin pay is in error. The orders are continuous and there was no break in military service to validate these hours of 0069 admin leave. The employee is overpaid for those 0069 admin hours in addition to the (24) supplement payments the employee was not eligible for since his military promotion on 11/17/2023.

The agency concurred with the remaining findings due to *short staff - salary refund was not completed timely. Salary refund completed and employees notified - 07/18/25 – 07/23/2025.*

1. Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? *Yes, The LWOP report is run each pay period 3 days prior to the Bi-weekly pay date and again 5 days after the pay date. The report is used to determine if timesheets were approved after cutoff. FDOT take the necessary corrective actions, such as warrant cancellation/on demands or salary refunds.*
2. Does the agency utilize LWOP PAR actions for employees who consistently and/or excessively use LWOP? *Yes, if employees are in Military Status, Worker’s Compensation status or long periods of LWOP status a LWOP PAR is active. If employees are periodically using LWOP a LWOP PAR is not activated.*
3. Does the agency have procedures in place for utilizing People First reports during the payroll process? (If so, please briefly describe). *Yes, we run the LWOP report as stated in question one. The File-1 report is run each Bi-weekly and Supplemental pay cycle, The over/under report is run once, bi-weekly pay cycle as well as the overpayment report.*

Department of Children & Families (OLO 6000)

Agency Summary: Of the 20 employees who used an LWOP status that were reviewed for the Department of Children & Families, one employee was overpaid in the total amount of \$274.37. One employee was underpaid on two separate accounts, in the total amount of \$376.72. There were 16,000 contract hours reviewed, the average amount of LWOP used per employee was 137 hours over the course of the 10 pay periods reviewed.

LWOP Pay Period	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
1/3/25 - 1/16/25	2/3/25		Supp	Retro	Payment			\$274.37

LWOP Pay Period	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	UND
4/11/25 - 4/24/25	3/21/25	6/4/25	83	\$1,354.50	\$457.14	80	40	-\$220.11
4/25/25 - 5/8/25	4/4/25	6/4/25	69	\$1,354.50	\$1,197.89	80	0	-\$156.61

AGENCY RESPONSE: We concur with the underpayments. Her time sheets were recently updated on 6/4/25 and a full audit has been completed. We will process the retro payments.

The other employee has been overpaid \$274.37, the amount of the retro payment for the pay period of 1/3/25 – 1/16/25. We will process a salary overpayment to recoup the funds.

1. Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? **Yes**
2. Does the agency utilize LWOP PAR actions for employees who consistently and/or excessively use LWOP? **No**
3. Does the agency have procedures in place for utilizing People First reports during the payroll process? (If so, please briefly describe). **Yes, we run the LWOP report multiple times throughout the pay period to ensure any time sheet with LWOP on it is submitted and approved prior to the pay period. We also run after the pay period to identify the time sheets which were approved after the People First cut-off. We also utilize the missing time sheet report to capture any time sheet which has not been approved.**

Department of Health (OLO 6400)

Agency Summary: Of the 20 employees who used an LWOP status that were reviewed for the Department of Health, one employee was overpaid in the total amount of \$1,046.48. There were 15,920 contract hours reviewed, the average amount of LWOP used per employee was 81.4 hours over the course of the 10 pay periods reviewed.

LWOP Pay Period	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
3/14/25 - 3/27/25	4/4/25	3/31/25	4	\$2,092.96	\$2,092.96	80	40	\$1,046.48

AGENCY RESPONSE: This overpayment occurred because the timesheet was approved after the payroll cutoff date. The employee is returning to work later this month. We have notified her of the overpayment via mail; however, if she has not repaid upon her return to work, we will initiate payroll deductions to collect.

1. Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? **Yes**
2. Does the agency utilize LWOP PAR actions for employees who consistently and/or excessively use LWOP? **Yes**
3. Does the agency have procedures in place for utilizing People First reports during the payroll process? (If so, please briefly describe). **Yes. The DOH Systems teams runs several reports each week, including missing timesheets and others, to assist the payroll team in determining potential overpayments.**

Agency for Persons with Disabilities (OLO 6700)

Agency Summary: Of the 20 employees who used an LWOP status that were reviewed for the Agency for Persons with Disabilities, one employee was overpaid in the total amount of \$223.09. One employee was underpaid in the total amount of \$129.23. There were 11,840 contract hours reviewed, the average amount of LWOP used per employee was 89.6 hours over the course of the 10 pay periods reviewed.

LWOP Pay Period	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
1/3/25 - 1/16/25	1/24/25	1/17/25	1	\$1,699.75	\$1,142.02	80	36.75	\$223.09

LWOP Pay Period	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	UND
3/28/25 - 4/10/25	4/18/25	4/14/25	4	\$1,378.46	\$693.54	80	32.25	-\$129.23

AGENCY RESPONSE: The finding for OVP is correct. Explanation: Timesheet did not get approved by cutoff. HR sent notice to the Unit, they approved the timesheet and notified HR of the LWOP. HR overlooked the return email. HR will process salary refund. **The finding for the UND is correct. Explanation:** Confusion with employee returning from WC extended absence. HR will process retro payment for the employee for the amount owed.

1. Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? *Yes, these reports are pulled and utilized before, during and after payroll processing.*
2. Does the agency utilize LWOP PAR actions for employees who consistently and/or excessively use LWOP? *Yes, these PARs are entered as needed.*
3. Does the agency have procedures in place for utilizing People First reports during the payroll process? (If so, please briefly describe). *Yes, the reports are pulled and reviewed with HR then reaching out to supervisors or employees as needed to ensure the timesheets are either submitted or approved timely. The reports are also pulled after payroll has been processed for HR to catch any LWOP that was not recorded by the timesheet deadline. HR also documents which employees are also on extended leave to determine if a LWOP PAR is needed or to ensure that the timesheet is completed and approved timely.*

Department of Corrections (OLO 7000)

Agency Summary: Of the 20 employees who used an LWOP status that were reviewed for the Department of Corrections, four employees were overpaid in the total amount of \$3,314.59. One employee was underpaid in the total amount of \$891.89. There were 13,590 contract hours reviewed, the average amount of LWOP used per employee was 106.9 hours over the course of the 10 pay periods reviewed.

LWOP Pay Period	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
4/25/25 - 5/8/25	5/16/25	5/12/25	4	\$1,870.00	\$1,870.00	85	1	\$22.00
3/14/25 - 3/27/25	4/4/25	4/22/25	26	\$1,748.99	\$1,748.99	80	52.5	\$1,147.77
3/28/25 - 4/10/25	4/18/25	4/22/25	12	\$1,748.99	\$1,748.99	80	52.5	\$1,147.77
3/28/25 - 4/10/25	4/18/25	4/17/25	7	\$1,926.10	\$1,926.10	85	44	\$997.04

LWOP Pay Period	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	UND
3/28/25 - 4/10/25	4/18/25	5/12/25	32	\$2,229.73	\$0.00	80	48	-\$891.89

AGENCY RESPONSE: OVP's #2 and #3, the timesheets for pay periods 03/14/25 – 03/27/25 and 03/28/25 – 04/10/2025 were updated after the bi-weekly cutoff resulting in the overpayment. We have not been able to collect the funds from the employee and he's still out of work on LWOP and we're unable to deduct the overpayment.

1. Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? *(No response)*
2. Does the agency utilize LWOP PAR actions for employees who consistently and/or excessively use LWOP? *(No response)*
3. Does the agency have procedures in place for utilizing People First reports during the payroll process? (If so, please briefly describe). *(No response)*

Florida Department of Law Enforcement (OLO 7100)

Agency Summary: Of the 20 employees who used a LWOP status that were reviewed for the Florida Department of Law Enforcement, three employees were overpaid in the total amount of \$1,747.18. There were 14,420 contract hours reviewed, the average amount of LWOP used per employee was 202.6 hours over the course of the 10 pay periods reviewed. Average approval for timesheets for this 20-person sample was 5.5 days to approve. The People First cutoff is considered “Day 3” at 7pm (Sunday).

LWOP Pay Period	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
1/31/25 - 2/13/25	2/21/25	2/27/25	14	\$3,704.66	\$3,704.66	80	26.25	\$239.18
12/20/24 - 1/2/25	1/10/25	1/27/25	25	\$2,593.21	\$2,593.21	80	31.5	\$997.46
1/3/25 - 1/16/25	1/24/25	2/14/25	29	\$2,593.21	\$2,593.21	80	15.75	\$510.54

AGENCY RESPONSE: The salary refund had the incorrect hours of what should've been paid. HR staff had it at 59 hours, but the member should've been paid for 53.75 hours. The difference in between the gross is \$239.18 that the member still owes.

(Table Row #2) The payroll deductions already came out of the 5/30, 6/13, 6/17, and 7/11 paychecks, but the packet hasn't been approved yet in PYRL because of split payments. Payroll deductions are set up to come out of the 7/25, 8/8, 8/22, 9/5, 9/19, and 10/3 paychecks.

(Table Row #3) Payroll deductions are set up to come out of the 10/3, 10/17, 10/31, 11/14, and 11/26 paychecks.

BOSP Response: BOSP does not recommend splitting payments into five to ten separate collection payments.

1. Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? *Yes, we run the LWOP report biweekly and use the timesheet information report when needed.*

- Does the agency utilize LWOP PAR actions for employees who consistently and/or excessively use LWOP? *Yes, we put members on LWOP PARS to avoid overpayments.*
- Does the agency have procedures in place for utilizing People First reports during the payroll process? (If so, please briefly describe). *Yes, FDLE has procedures for the biweekly/supplemental payroll to confirm that all payments are valid. Such reports are the file 1, LWOP report, OPS unapproved timesheet report, payments not sent to BOSP, etc.*

Department of Business & Professional Regulation (OLO 7900)

Of the 20 employees sampled and reviewed for the Florida Department of Business & Professional Regulation, there were no findings for overpayments or underpayments. Post Audit reviewed 14,400 hours and the average amount of LWOP used per employee was 133 hours over the course of the 10 pay periods reviewed.

Department of Juvenile Justice (OLO 8000)

Agency Summary: Of the 20 employees who used an LWOP status that were reviewed for the Department of Juvenile Justice, one employee was overpaid in the total amount of \$392.53. There were no employees found to be underpaid. There were 15,200 contract hours reviewed, the average amount of LWOP used per employee was 205.54 hours over the course of the 10 pay periods reviewed.

LWOP Pay Period	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
2/14/25 - 2/27/25	3/7/25	3/11/25	12	\$1,794.42	\$1,794.42	80	17.5	\$392.53

AGENCY RESPONSE: *Employee was overpaid his last pay period employed. The staff at the time just adjusted leave hours to pay the employee for his final payout. They were informed that was not the proper way to handle that situation and that didn't recoup the overpayment. Salary overpayment letters were sent to the employee.*

- Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? *Yes, we run both reports each pay period, multiple times.*
- Does the agency utilize LWOP PAR actions for employees who consistently and/or excessively use LWOP? *Yes, we place employees in a LOA status when they have LWOP coded and approved on their timesheets for 3 consecutive pay periods. They are not returned from the LOA until they work 4 consecutive pay periods without LWOP being coded and approved on their timesheets.*
- Does the agency have procedures in place for utilizing People First reports during the payroll process? (If so, please briefly describe). *Yes, we do.*

We run the LWOP every day during the biweekly processing week. This allows us to catch any employees that have LWOP approved after the payroll cutoff.

We run the Timesheet information Report on the Prelim and on Monday and Wednesday mornings of the biweekly, to see if any employee has coded LWOP and it hasn't been approved.

We run the Payroll Overpayment report daily, to see if there are any overpayments we may have missed.

BOSP LWOP Recommendations

Currently Florida PALM is set to go live in January 2027. All agencies should place high importance on the timely submissions and approvals of timesheets as we move closer to transitioning from the FLAIR system to the Florida PALM system. This will help greatly in reducing inaccurate payrolls and creating overpayments, as we approach the transition period.

- Supervisors should approve timesheets accurately, timely, and consistently. It could also be recommended that if agencies are not using the timely approval of timesheets for Job Performance Reviews, they should be moving forward.
 - Thursday is considered “Day 0”, the final day of a biweekly pay period when timesheets can first be approved.
 - “Day 1” after the pay period ends, is Friday
 - “Day 2” after the pay period ends, is Saturday
 - “Day 3” is Sunday after a pay period ends. The People First cutoff for biweekly timesheets is 7pm.

- Since most supervisors do not work weekends, it is important to have your timesheets approved prior to ending your shift on Friday (Day 1). This (Day2 and Day 3 before 7pm) allows supervisors a weekend window in case of emergency, to approve timesheets.
- Approving a timesheet after the 7pm of the Day 3 People First cutoff, such as the next day upon the supervisors return to work on Monday, is considered late and for any use of LWOP that exists on a timesheet, has then created an overpayment and requires additional work to cancel a payment, correct the issue, and then reissue a new payment that is accurate.
- HR/Payroll staff should review available timesheet reports in the People First “Reports” tile, under “Time & Attendance Reports” & “Payroll Reports” (**Timesheet Information Report & Leave Without Pay Report**).
- Agencies should compensate employees who have been underpaid salary wages through a supplemental payroll and attempt to recover overpayments made to employees through the salary refund overpayment process outlined in [Volume 5 Section 6 of the Payroll Preparation Manual](#). Both over and underpayments should be completed within the same calendar year to avoid Form W-2 corrections in future tax years.
- Regarding the collection of Overpayments, it is recommended to reasonably collect as much of the total amount in the least number of reasonable transactions. There is not an exact number, that is at the discretion and best judgement of each agency.
- Consider utilizing comment sections of timesheets in People First to notate changes that may affect payroll or leave balances especially those consisting of any LWOP, assisting with researching payroll and timesheet discrepancies.
- Agencies should consider the use of Leave Without Pay Personnel Action Request (LWOP PAR) for employees whose timesheets continue not being submitted promptly and repeatedly use LWOP. Placing an employee on a LWOP PAR will allow the employee only to receive payment once their timesheet is submitted and approved, preventing salary overpayments.

Military Leave Without Pay

It is recommended that the following resources be reviewed and kept handy for situations requiring some form of Military Leave arise. These “At a Glance” communications will also assist agency personnel in determining PAR reason codes. PARs for Military personnel are not required in every situation; however, they provide vital information, and we would recommend them for every situation, except short term/weekend drill/training scenarios.

- [At-A-Glance – SPS Florida State Guard Military Leave Provisions for CS, SES, SMS, & OPS \[7-1-23\]](#)
- [At-A-Glance - SPS Military Leave Provisions for OPS Employees \[Rev. 7-1-23\]](#)
- [At-A-Glance - SPS Military Leave Provisions for Salaried Employees \[Rev. 7-01-24\]](#)

More [Military Leave HRM Policy Communications](#)

A regular review of the Military Leave HRM Policy Communications provided by DMS is recommended.

- [Military Leave for Recurring Reserve or National Guard Training \[Rev. 4-24-23\]](#)
- [Military Leave for Salaried Employees \[Rev. 4-04-25\]](#)
- [Military Leave Without Pay Provisions for Eligible OPS Employees \[Rev. 6-05-24\]](#)

[Military Compensation: Basic Pay](#)

- The Department of Defense also provides resources for Active Duty Pay, Reserve Drill Pay, and Annual Pay Raises on their [Military Compensation: Basic Pay](#) webpage that may help.

Agencies should ensure the correct coding is used for all scenarios of Military Leave (LWOP). Some issues have arisen with the misunderstanding regarding employee eligibility for Military pay supplements. When using a Military LWOP code and you are uncertain, please contact a subject matter expert at DMS. Please do keep in mind that a subject matter expert at DMS or DMA (if contacted) should only give guidance on the type of orders and potential eligibility for supplemental pay. They may explain the possible pay supplements associated with types of orders using the DMS *At-A-Glance - SPS Military Leave Provisions for Salaried Employees*, linked above, but pay determinations are to come at the employing agency level, using the DMS guidance linked above (*Military Leave for Salaried Employees [Rev. 4-04-25]*).

Any training (Annual Training, Drill/Training Weekends, etc.) or Title 32 orders should use hour type 0057. Employees are entitled to 240 hours paid leave per year (October 1st – September 30th).

When the employee is eligible for a military supplement, per guidance from DMS, agencies should ensure that only the base rate of pay is used, not to include any Competitive Area Differential (CAD) or pay additives. An LES should be requested prior to the start of the orders to determine rank, years of service, and enlistment/anniversary date when determining the pay supplement. The enlistment date can be found in the “Pay Date” box on the LES. It is also recommended that an LES be requested at least quarterly to ensure the most accurate information is used when reviewing pay supplements. Agencies should ensure they revisit the supplement pay that is calculated for Military LWOP on the employee’s anniversary date (enlistment date), the beginning of the year (January 1st), and when/if the employee receives a promotion in rank. Military pay is based on rank and years of service, and any Legislative Pay Raises take effect every January 1st. Pay tables are published at the beginning of each calendar year. Ensuring the correct federal pay is used to calculate the supplement will prevent any potential overpayments or underpayments to the employee. A regular review of the [Military Leave HRM Policy Communications](#) provided by DMS will ensure the correct coding is used.

Payroll Fundamentals Online Training

We do recommend that agencies consider routine annual completion of BOSP's Statewide Payroll Fundamentals course within the People First Learning Management System. This course, comprised of four modules, is reserved for human resource staff that work with payroll functions, and designed to assist agency personnel staff better understand and stay up to date with the payroll process. To enroll, simply click the Talent Management tile in People First, click the "View My Learning" tab, and you can then search the course name "Statewide Payroll Fundamentals".

Continuing education can be helpful in learning new strategies, or overcoming obstacles and challenges encountered when working in an ever-changing payroll environment.