



CHIEF FINANCIAL OFFICER
BLAISE INGOGLIA
STATE OF FLORIDA

QUALITY ASSURANCE REVIEW FINDINGS REPORT NO.: 2025 QAR-06

Leave Without Pay – Monthly 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 not paid for the time in which they are in LWOP status.

Scope

State employees in LWOP status during pay periods beginning December 1st, 2024, through May 31st, 2025.

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.

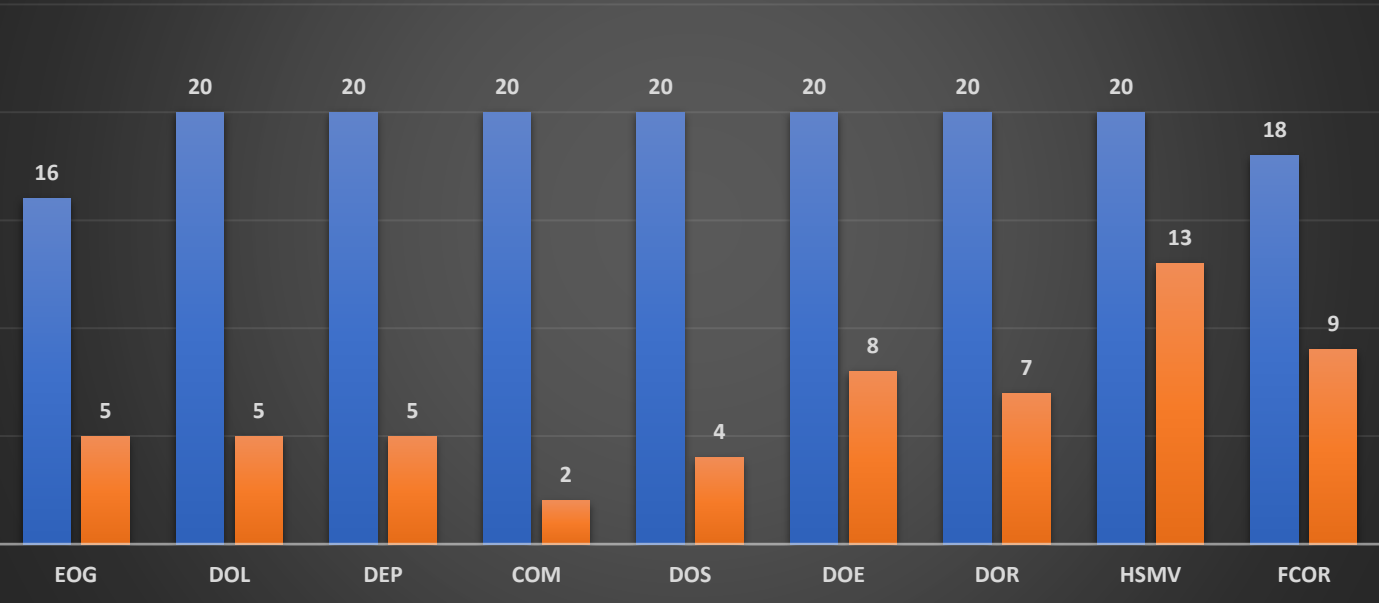
Methodology

DFS Post Audit Subsection obtained LWOP Reports from People First. Ten agencies were selected on a rotational basis from the QAR agency tracking spreadsheet. The sample size is generally based upon the population of employees with each agency, who used LWOP, within the scope of our review. Payroll and timesheet data were reviewed to ensure that salary calculations were accurate and proper payments were made. The following 10 agencies were selected for review, and a random sample is listed for each, based on the available LWOP population for each agency. The findings are documented below for each of the following:

- Office of the Governor (16 employees)
- Department of Lottery (20 employees)
- Department of Environmental Protection (20 employees)
- Department of Commerce (20 employees)
- Department of State (20 employees)
- Department of Education (20 employees)
- Department of Elder Affairs (20 employees)
- Department of Revenue (20 employees)
- Department of Highway Safety & Motor Vehicles (20 employees)
- Florida Commission on Offender Review (18 employees)

Sample Size and Findings

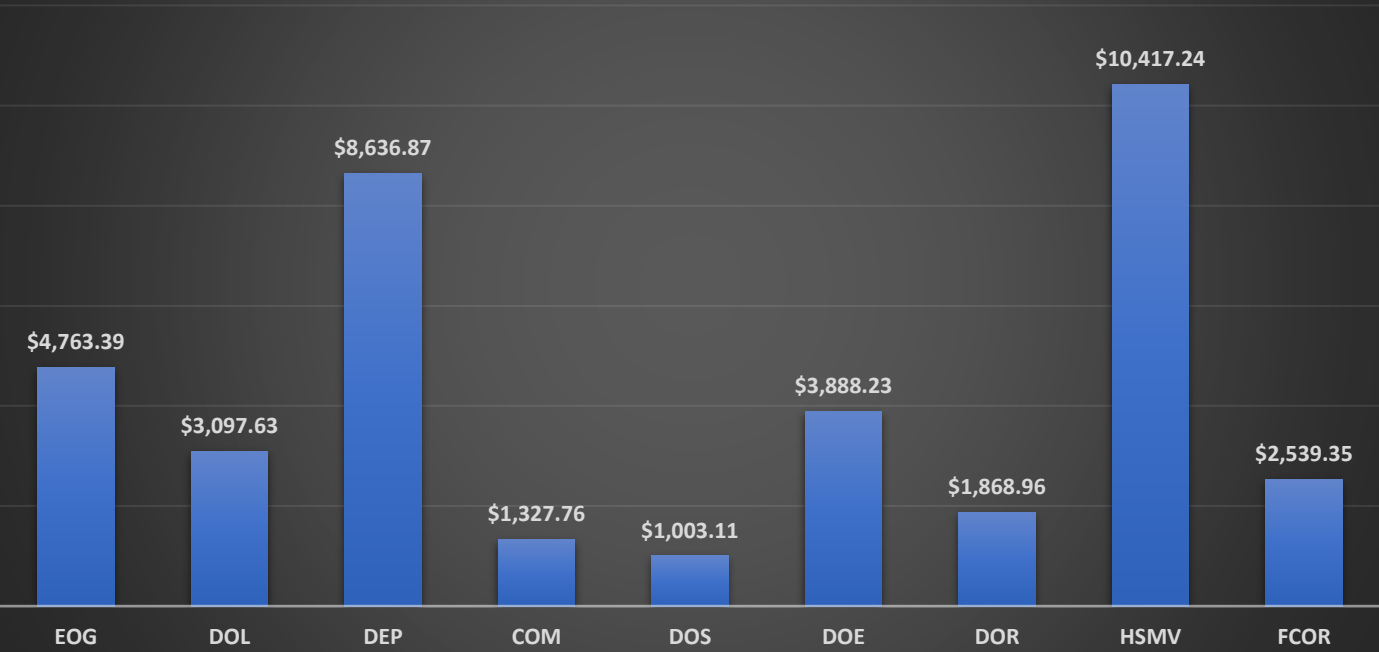
Agency Sample Size Number of Findings



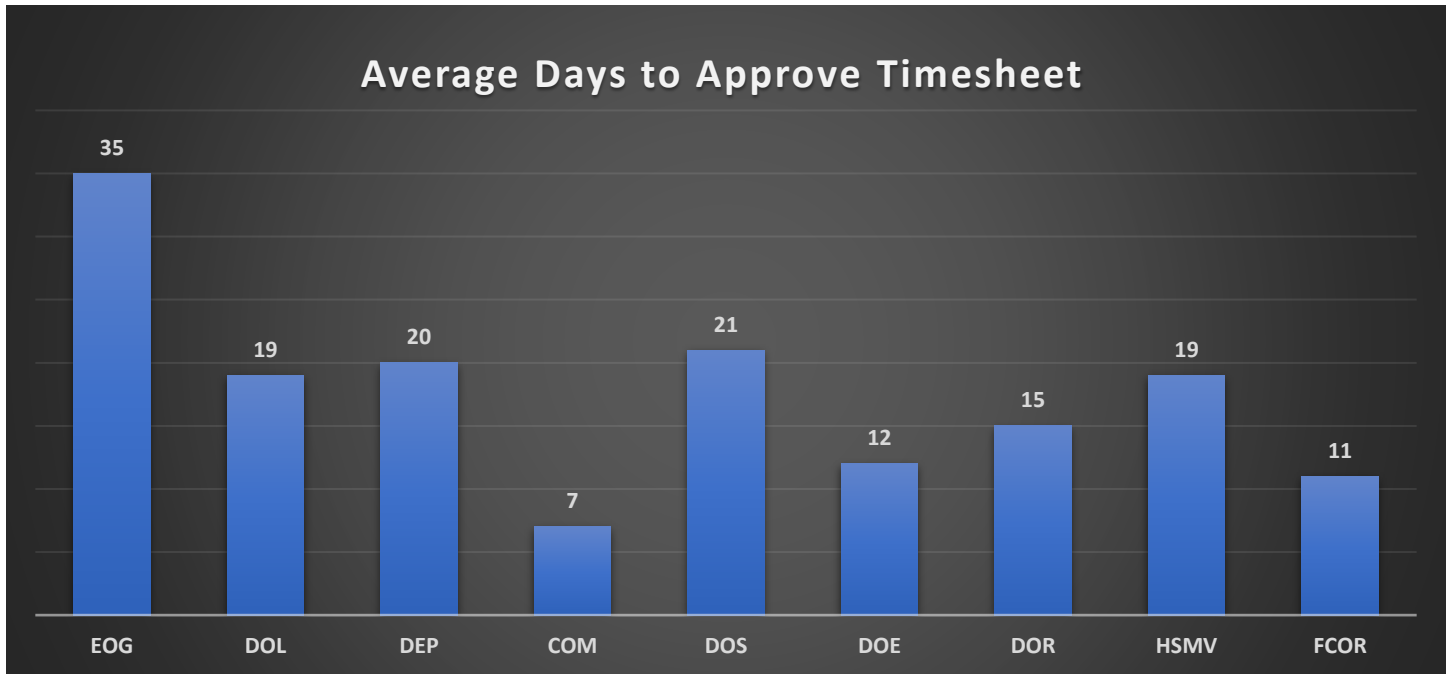
Conclusions

Of the 194 employees and 201,760 hours reviewed across the 10 agencies, there were 58 total findings (29.9%) in nine of the ten agencies. The Department of Elder Affairs did not have any findings.

Overpayment Dollar Amounts, per Agency



Fifty-seven of these 58 findings (98.3%) are salary overpayments in the total amount of \$37,542.54, due mostly to timesheets not being approved timely, or adjustments made to a timesheet after cutoff, but also due to incorrect pay rates used in Leave of Absence using Military LWOP pay codes. The remaining finding (1.72%) is an underpayment in the total amount of \$794.22.



The overall average number of days to approve timesheets within these 9 agencies with findings, was 18 days. Individual numbers are shown in the graph below. The overpayments caused using LWOP is rarer with “Included” employees, as timesheets are approved weekly before monthly payroll runs. “Excluded” employees’ timesheets are approved once a month after the warrant date. This is where a larger number of days to approve will be seen and more overpayment occurrences happen.

Office of the Governor (OLO 3100)

Of the 16 employees who used a LWOP status that were reviewed, five employees were overpaid with one employee having multiple overpayments, resulting in an amount totaling \$4,763.39. There were no findings involving underpayments for this agency. The agency concurred with four of our findings but did not provide a response for two findings. All employees either added LWOP after cutoff or submitted timesheets that included the use of LWOP after cutoff, creating an overpayment.

LWOP Pay Periods	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
12/1/24 - 12/31/24	12/31/24	2/5/25	44	\$3,858.34	\$3,858.34	176	8	\$175.38
1/1/25 - 1/31/25	1/31/25	3/24/25	60	\$3,858.34	\$3,858.34	184	92	\$1,929.17
5/1/25 - 5/31/25	5/30/25	6/16/25	25	\$3,605.00	\$3,605.00	176	94	\$1,925.40
2/1/25 - 2/28/25	2/28/25	3/4/25	12	\$4,891.15	\$4,891.15	160	16	\$489.12
5/1/25 - 5/31/25	5/30/25	7/7/25	46	\$3,116.67	\$3,116.67	176	1	\$17.71
5/1/25 - 5/31/25	5/30/25	6/12/25	21	\$3,988.48	\$3,988.48	176	10	\$226.62

AGENCY RESPONSE: The EOG concurs with the below findings for EOG employees:

- **ID #XXXX824** – LWOP hours added to late timesheet which resulted in a late approval. Employee has been notified of the finding and how to repay.
- **ID #XXXX824** – LWOP hours added to late timesheet which resulted in a late approval. Employee has been notified of the finding and how to repay.
- **ID #XXXX967** – Late timesheet approval with LWOP hours. Salary refund repaid on 7/31/2025 warrant and approved.
- **ID #XXXX789** – LWOP hours added to late timesheet which resulted in a late approval. Timesheet being corrected as the employee had annual leave to cover the LWOP.

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? *We have before when an employee was using LWOP excessively (rare occasion).*
3. Does the agency have procedures in place for utilizing People First reports during the payroll process? (If so, please briefly describe). *Yes – an OPS FYTD Timesheet Hours report is run at the end of our OPS pay period but before our monthly payroll cutoff occurs. We use this report to capture OPS hours recorded and gather the gross salary to help with our final monthly payroll check when reports become available. Leave Without Pay Report is run at least quarterly to review prior months to capture overpayments.*

Department of Lottery (OLO 3600)

Of the 20 employees who used a LWOP status that were reviewed, five employees were overpaid resulting in an amount totaling \$3,097.63. The agency was made aware for Employee ID#XXXX48 that a salary refund was collected for a net amount of \$1,820.30 when the employee owed the state a gross amount of \$1,436.78. The agency issued an On-Demand (OD) payment which appears to be for the Salary Refund overpayment; however, the amount of the OD was more than the overpayment – we requested clarification for the reason of the OD, but the agency did not respond to our request. The agency concurred with the findings and was already aware of one of the overpayments.

LWOP Pay Periods	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
1/1/25 - 1/31/25	1/31/25	1/31/25	8	\$7,553.34	\$7,553.34	184	35	\$1,436.78
4/1/25 - 4/30/25	4/30/25	5/16/25	24	\$3,073.14	\$1,815.95	176	74.5	\$43.66
3/1/25 - 3/31/25	3/31/25	4/3/25	11	\$3,091.91	\$2,944.68	168	16	\$147.24
3/1/25 - 3/31/25	3/31/25	4/21/25	29	\$2,983.57	\$2,566.23	168	77.5	\$959.01
12/1/24 - 12/31/24	12/31/24	1/13/25	21	\$3,425.79	\$3,425.79	176	26.25	\$510.95

AGENCY RESPONSE: Please see the Lottery’s response below.

- **ID #XXXX48:** Agency concurs. Incorrect hours were accidentally input when calculating the salary refund. An on demand will be issue to the employee.
- **ID #XXXX416:** Agency concurs. Salary refund has been input; we will notify the employee to set up the deduction. This was just an agency oversight.
- **ID #XXXX367:** Agency concurs We were not notified of the LWOP, and the employee did not appear on the overpayment report. We will take the steps to recover the overpayment.

- **ID #XXXX646:** We were aware of this overpayment. A letter has already been sent to the employee, so we are in the process of trying to recover the funds.
- **ID #XXXX17:** Agency concurs. This was an oversight, and we will take the steps to attempt to recover the overpayment.

1. Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? *Yes, both reports are used in our office.*
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 have a process in place to run the missing timesheet report, leave without pay report, and overpayment report each month to capture employees who are being or have been overpaid.*

Department of Environmental Protection (OLO 3700)

Of the 20 employees who used a LWOP status that were reviewed, five employees were overpaid with three employees having two overpayments each, resulting in an amount totaling \$8,636.87. There were no findings involving underpayments for this agency.

However, ID #XXXX236 had a Salary Refund of \$1,685.71 which appears to be more than the \$1,605.43 owed by the Employee. The employee had \$80.27 deducted from the original warrant causing the overpayment for the salary refund. No payment was issued for the Salary Refund overpayment. Information regarding the Salary Refund calculation was requested from the Agency, however none was provided. Additionally, the agency stated that this employee’s contract hours were 184 hours, which differed from the contract hours listed on the BOSP payroll calendar of 168 hours for March. The agency states for ID #XXXX243 the contract hours were 176 hours, which differ from the contract hours that are listed on the BOSP payroll processing calendar of 160 hours for April. We requested information regarding the deviation in the contracted hours. The agency states Park Rangers create flex schedules that can vary week to week.

LWOP Pay Periods	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
1/1/25 - 1/31/25	1/31/25	2/7/25	15	\$2,813.33	\$2,733.06	184	110.25	\$1,605.43
3/1/25 - 3/31/25	3/31/25	4/7/25	15	\$2,813.33	\$2,813.33	184	47.75	\$730.09
2/1/25 - 2/28/25	2/28/25	3/6/25	14	\$2,902.03	\$2,902.03	160	113.5	\$2,058.63
4/1/25 - 4/30/25	4/30/25	5/5/25	13	\$2,902.03	\$2,902.03	176	176	\$2,902.03
2/1/25 - 2/28/25	2/28/25	2/21/25	1	\$2,813.33	\$2,813.33	160	24	\$422.00
4/1/25 - 4/30/25	4/30/25	5/14/25	22	\$2,813.33	\$2,813.33	160	16	\$281.33
3/1/25 - 3/31/25	3/31/25	4/24/25	32	\$3,605.00	\$3,605.00	168	23	\$493.54
12/1/24 - 12/31/24	12/31/24	2/10/25	49	\$3,347.50	\$3,347.50	176	5.25	\$99.85

AGENCY RESPONSE: Please see findings under Agency Notes below and answers to questions below in red. If you have any additional questions, please feel free to give me a call.

- **ID #XXXX236:** 110.25 Hours of WC-LWOP-Salary Refund has been issued for next warrant 09/30/2025. TS reflects 136.25 pay hours with 184.00 contract hours. Total LWOP is 47.75 hours. Salary Refund has been issued for warrant 10/31/2025.

- **ID #XXXX294:** TS reflects 113.50 hours of LWOP. Salary Refund due for \$2,058.63. Employee out on FMLA has not returned to work as of 09/18/2025. Email and certified letter have been sent to employee advising of overpayment. TS reflects 176.00 hrs. of LWOP. Employee overpaid by 152.00 hours. Employee out on FMLA has not returned to work as of 09/18/2025. Email and certified letter have been sent to employee advising of overpayment.
- **ID #XXXX243:** Monthly warrant cancelled; TS reflects 24.00 LWOP. Adjusted contracted hours to 152.00. OD processed to pay employee for 128 hours. Employee paid correctly – no further actions needed. TS reflects 16.00 hrs. LWOP. Correct contracted hours 160.00. Salary Refund has been issued for next warrant 09/30/2025.
- **ID #XXXX308:** TS reflects 23.00 hours of LWOP, 4 hours were captured on monthly payroll. Salary Refund has been issued for next warrant 09/30/2025.
- **ID #XXXX787:** Pending further review.

BOSP Response: We are finalizing our review for this QAR and have a few questions regarding your responses, could you please advise on the following:

Employee PF ID#XXXX236: The agency notes state:

- A Salary Refund was processed for Pay Period 1/1/25 – 1/31/25 on Warrant dated 9/30/25 – the amount that was deducted from the Employee’s warrant was a Gross amount of \$1685.71, instead of a Gross amount of \$1605.43 which is the amount our calculations show as the difference between what should have been deducted and what was already deducted. It appears that \$80.27 is now owed to the Employee. Could you please advise?
 - **Agency Response:** We will look into processing a payment for Employee. At this time [HR Staff] is out on medical leave and will review the process before being sent.
- For Pay Period 3/1/25 – 3/31/25 the notes state the contracted hours were 184 hours. According to the BOSP Pay Calendar there were 168 contract hours for the month of March. Could you provide documentation showing the Employee was contracted for 184 hours for March?
 - **Agency Response:** Our Park Rangers are able to create flex schedule or work flex schedule from week to week or month to month which will alter or adjust the contracted hours.

Employee PF ID#XXXX243: The agency notes state:

- For Pay Period 4/1/25 – 4/30/25 – the employee’s contracted hours were adjusted to 160 hours. According to the BOSP Pay Calendar there were 176 contract hours for the Month of April. Could you provide documentation showing the Employee was contracted for 160 hours for April?
 - **Agency Response:** Our Park Rangers are able to create flex schedule or work flex schedule from week to week or month to month which will alter or adjust the contracted hours.
1. Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? *Yes, DEP is aware of these reports.*
 2. Does the agency utilize LWOP PAR actions for employees who consistently and/or excessively use LWOP? *Yes, we are informed by HR Liaisons or management regarding such issues. We do utilize this option for the consistent and/or excessively use of LWOP.*
 3. Does the agency have procedures in place for utilizing People First reports during the payroll process? (If so, please briefly describe). *There LWOP reports are ran twice a month for the previous month and current month to capture any LWOP to process salary refunds. All salary refunds are processed, and*

emails are sent to employees advising of the overpayment (the number of LWOP, amount owed and warrant the salary refund will be deducted).

Department of Commerce (OLO 4000)

Of the 20 employees who used a LWOP status that were reviewed, two employees were overpaid with one employee having two overpayments, resulting in an amount totaling \$1,327.76. There were no findings involving underpayments for this agency.

Two employees were found to have been overpaid while on Military Leave. One employee was entitled to a pay supplement, however, some of the pay supplements were calculated using the 2024 pay table which caused an incorrect calculation for the 2025 pay supplements. The other employee's pay supplement was calculated using the incorrect years of service which appears to have not been verified by requesting the LES from the employee; the agency also combined Holiday/Admin Pay with the pay supplement, both events caused an overpayment. Per the DMS HRM Military Leave Guidelines, either Holiday/Admin Pay or Pay Supplement, whichever is greater, should be paid to the employee, it should not be combined.

LWOP Pay Periods	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
2/1/25 - 2/28/25	2/28/25	3/18/25	26	\$4,880.63	\$4,880.63	160	24	\$732.09
3/1/25 - 3/31/25	3/31/25	3/18/25	-5	\$4,880.63	\$524.13	168	168	\$524.13
5/1/25 - 5/31/25	5/30/25	5/21/25	-1	\$4,291.67	\$656.76	176	152	\$71.53

AGENCY RESPONSE: *This seems like a lot, but here goes:*

- **ID #XXXX628:** *salary refunds received \$106.11 partial 6/30/2025 balance \$ 7/31/2025 \$424.43. deductions dropped until [employee] returned to work status.*
- **ID #XXXX521:** *paid pay additive + 16 hours Admin & Holiday pay in May.*

BOSP Response: Regarding employee PF#XXXX28 on Military Leave:

It appears the incorrect pay table was used to calculate some of the service member's pay supplement – 2024 pay table was used in some of 2025 pay supplement calculations. We highly suggest reviewing the pay supplements for this employee. Additionally, DMS has pushed out guidance to all agencies that the Competitive Area Differential (CAD) or any pay additives should not be included when calculating the state base pay.

Regarding employee PF#XXXX521 on Military Leave:

It appears the pay supplement was calculated using the incorrect years of service; it does not appear the years of service were confirmed with an Military Leave and Earnings Statement (LES), as the original request from BOSP Post Audit for all documentation regarding this military LWOP did not include an LES, only an email from the service member stating the incorrect number of years of service. The calculation provided by the agency, which used the incorrect monthly military base pay rate, created an overpayment.

The agency combined regular and supplemental pay during months that had holiday and/or administrative days while the service member was receiving a pay supplement, causing an additional overpayment to the employee. The greater of either the pay supplement or the holiday/admin pay is to be used, they should not

be combined. Paying both would result in an overpayment since the pay would exceed the state base rate of pay, Per *DMS HRM #2018-002 Military Leave for Salaried Employees*.

BOSP Response: The agency requested some additional clarification regarding the Pay Supplement and Holiday Pay when applicable, additional information was provided to the agency.

1. Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? *Yes, and we use the reports.*
2. Does the agency utilize LWOP PAR actions for employees who consistently and/or excessively use LWOP? *Yes, we try to capture the LWOP before payroll processes if entered on the timesheets.*
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 reports and notify supervisors to approve all that can be approved before monthly payroll processes.*

Department of State (OLO 4500)

Of the 20 employees who used a LWOP status that were reviewed, four employees were overpaid with one employee having three overpayments, resulting in an amount totaling \$1,003.11. There were no findings involving underpayments for this agency. The agency concurred with the findings.

LWOP Pay Periods	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
2/1/25 - 2/28/25	3/3/25	Supplemental		\$2,813.33	\$1,762.73	160	67.75	\$140.67
5/1/25 - 5/31/25	5/30/25	6/19/25	28	\$3,417.88	\$3,417.88	176	17	\$330.14
12/1/24 - 12/31/24	12/31/24	1/9/25	17	\$2,813.33	\$2,813.33	176	2.5	\$39.96
2/1/25 - 2/28/25	2/28/25	3/10/25	18	\$2,813.33	\$2,813.33	160	2	\$35.17
5/1/25 - 5/31/25	5/30/25	6/13/25	22	\$2,813.33	\$2,797.35	176	10.25	\$147.86
3/1/25 - 3/31/25	4/28/25	Supplemental		\$0.00	\$309.31		0	\$309.31

AGENCY RESPONSE:

- **ID #XXXX793:** *Overpayment processed; caused changing the PAR / timesheet after payroll deadline – awaiting repayment*
- **ID #XXXX277:** *delayed timesheet approval – Overpayment will be deducted from September Payroll Warrant*
- **ID #XXXX188:** *Workers Compensation – Timesheet coding error / Working with DFS and employee to resolve – awaiting doctor’s note*
- **ID #XXXX63:** *Timesheet revised to add 16.00 of donated leave. System triggered the retro for \$309.31*

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 – various reports are utilized monthly to verify payroll, benefits, & retirement.*

Florida Department of Education (OLO 4800)

Of the 20 employees who used a LWOP status that were reviewed, eight employees were overpaid with two employees having two overpayments each, resulting in an amount totaling \$3,888.23. There were no findings involving underpayments for this agency. The agency did not provide responses to the individual findings. As of this review, no Salary Refunds were collected for six of the employees. One employee’s adjustment was entered but not approved; however, no funds were collected for the overpayment. One employee’s partial salary refund of \$199.56 was collected, leaving a balance of \$66.52 still owed to the state and no adjustment was entered.

LWOP Pay Periods	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
1/1/25 - 1/31/25	1/31/25	1/30/25	7	\$3,642.08	\$3,003.72	184	32.75	\$9.89
1/1/25 - 1/31/25	2/3/25	Retroactive		\$0.00	\$4.95	0	0	\$4.95
3/1/25 - 3/31/25	3/31/25	4/3/25	11	\$5,587.75	\$5,587.75	168	8	\$266.08
4/1/25 - 4/30/25	4/30/25	5/7/25	15	\$4,188.39	\$3,569.65	176	34	\$190.38
12/1/24 - 12/31/24	12/31/24	1/2/25	10	\$4,106.27	\$4,106.27	176	32.25	\$752.43
5/1/25 - 5/31/25	5/30/25	6/18/25	27	\$3,115.76	\$3,115.76	176	7	\$123.92
5/1/25 - 5/31/25	5/30/25	6/3/25	12	\$4,714.08	\$3,749.84	176	49.5	\$361.60
2/1/25 - 2/28/25	2/28/25	3/3/25	11	\$4,124.04	\$4,124.04	160	42	\$1,082.56
3/1/25 - 3/31/25	3/31/25	3/31/25	8	\$5,098.91	\$5,098.91	168	12.5	\$379.38
4/1/25 - 4/30/25	4/30/25	4/30/25	8	\$5,098.91	\$5,098.91	176	24.75	\$717.03

AGENCY RESPONSE: *The agency did not provide responses to the individual findings.*

1. Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? *Yes, we utilize the LWOP report. It appears most of our overpayments are due to LWOP after payroll cutoff.*
2. Does the agency utilize LWOP PAR actions for employees who consistently and/or excessively use LWOP? *Labor Relations in charge of LWOP PAR actions.*
3. Does the agency have procedures in place for utilizing People First reports during the payroll process? (If so, please briefly describe). *We review the LWOP reports and work with our HR office.*

Department of Elder Affairs (OLO 6500)

Of the 20 employees who used an LWOP status that were reviewed, there were no findings for overpayments or underpayments.

Department of Revenue (OLO 7300)

Of the 20 employees who used a LWOP status that were reviewed, seven employees were overpaid resulting in an amount totaling \$1,868.96. There were no findings involving underpayments for this agency. The agency concurred with our findings. Although the agency disagreed with our reported LWOP hours for ID #XXXX872, our calculations included the dates 4/26 – 4/30/25; the agency did not disagree with the amount of the overpayment. Although the agency disagreed with our reported LWOP hours for ID #XXXX246, our calculations included the dates 3/1 – 3/13/25; the agency did not disagree with the amount of the overpayment.

LWOP Pay Periods	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP
5/1/25 - 5/31/25	5/30/25	6/3/25	12	\$4,641.31	\$4,641.31	176	32	\$843.87
4/1/25 - 4/30/25	4/30/25	5/9/25	17	\$3,441.48	\$2,815.76	176	37	\$97.77
2/1/25 - 2/28/25	2/28/25	3/7/25	15	\$2,952.50	\$2,952.50	160	1	\$18.45
1/1/25 - 1/31/25	1/31/25	2/6/25	14	\$3,502.78	\$3,126.80	184	27.75	\$152.29
4/1/25 - 4/30/25	4/30/25	5/6/25	14	\$3,441.48	\$3,441.48	176	18	\$351.97
12/1/24 - 12/31/24	12/31/24	1/14/25	22	\$4,090.11	\$4,090.11	176	7.25	\$168.48
3/1/25 - 3/31/25	3/31/25	4/1/25	9	\$4,958.47	\$2,833.41	168	80	\$236.12

AGENCY RESPONSE: Please see the attached crosswalk in response to the records submitted via your email. Below are the responses to your questions. Let me know if you need anything else. (The below was taken from the crosswalk.)

- **ID #XXXX880:** Agency concurs with findings. Overpayment occurred because LWOP occurred after the payroll cutoff date. The overpayment (\$751.32) was deducted from the beneficiary payment in June 2025. SR200 will be approved when the approver returns from medical leave.
 - **ID #XXXX872:** Agency disagrees with LWOP Hours cited. Employee's time records for 4/1/25-4/30/25 reflect only 5.0 hours LWOP on 4/24/25. LWOP occurred because timesheet was not approved by the payroll cutoff date. Employee separated from the agency on 4/25/25. Overpayment notice sent via Certified Mail on 9/9/25.
 - **ID #XXXX224:** Agency concurs with findings. LWOP occurred because timesheet was not approved until after payroll cutoff date. SR200 deducted in April 2025. Employee separated from the agency on 7/26/25. SR200 will be approved when the approver returns from medical leave.
 - **ID #XXXX395:** Agency concurs with findings. Some LWOP captured prior to payroll cutoff. Last 8 hours of LWOP occurred because timesheet was not approved until after payroll cutoff date. Employee separated from the agency on 2/7/25. Overpayment email sent on 2/14/25. Overpayment notice sent via Certified Mail on 4/2/2025, Second notice sent on 5/1/2025. SR200 will be approved when the approver returns from medical leave.
 - **ID #XXXX261:** Agency concurs with findings. LWOP occurred because timesheet was not approved until after payroll cutoff date. This is an active Employee. SR200 deducted in May and June 2025. SR200 will be approved when the approver returns from medical leave.
 - **ID #XXXX442:** Agency concurs with findings. LWOP occurred because timesheet was not approved until after payroll cutoff date. This is an active Employee. Overpayment email sent on 9/10/25, SR200 input in People First effective 9/30/2025.
 - **ID #XXXX246:** Agency disagrees with LWOP Hours cited. Employee had 8.0 hours LWOP on 3/28/25. LWOP occurred after payroll cutoff date. Employee separated from the agency on 4/2/25. Notice of overpayment letter sent Certified Mail 4/16/25. Second letter sent 6/2/25, cashier's check received 7/14/25. SR200 will be approved when the approver returns from medical leave.
1. Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? *Yes, we use those various reports to determine timesheet entries, late LWOP additions and if applicable, pay rate discrepancies. We also communicate with timesheet approvers and supervisors throughout the month to help streamline the payroll verification process and ensure the correct wages are being issued timely.*

2. Does the agency utilize LWOP PAR actions for employees who consistently and/or excessively use LWOP? *No. The agency is unaware of any statutory or rule authority to do so. If such authority exists, please direct us to the applicable statute or rule.*
3. Does the agency have procedures in place for utilizing People First reports during the payroll process? (If so, please briefly describe). *Yes. The agency has standard operating procedures for utilizing People First reports during the payroll process, including the Timesheet Information Report, Overpayment Report, Leave Without Pay Report, Missing Timesheet Report, Administrative Leave Report, and Workers' Compensation Leave Report.*

Department of Highway Safety & Motor Vehicles (OLO 7600)

Of the 20 employees who used a LWOP status that were reviewed, 13 employees were overpaid with four employees having three or more overpayments each, resulting in an amount totaling \$10,417.24. One employee was also underpaid for one pay period in the total amount of \$794.22, a retroactive payment in the amount of \$870.90 caused an overpayment to the employee in the amount of \$76.68. It appears nine of the employees' overpayments were already collected and deposited. However, the employees' records had not been adjusted to reflect the salary refunds and are not accurate. The agency is currently working on entering these adjustments to correct the employees' records. While it appears that a salary refund was deducted twice from ID #XXXX80 on two consecutive warrants in the amount of \$241.40 and that the Employee is owed \$158.84, the agency did not respond to this finding. The agency responded "No Record Found" for three employees, but did not provide any clarity as to why a salary refunds were deducted on subsequent warrants.

Additionally, three employees may have been incorrectly paid for Military LWOP based on information that was discovered within our scope of work. The overpayments for the three employees occurred when the agency either combined the Military pay supplement and Holiday/Admin pay, created a retroactive payment, or LWOP was entered after cutoff. Additionally, the agency's use of a universal January 1st anniversary/enlistment date caused a supplement overpayment for Employee PF#XXXX736 for December 2024. A review by the agency was strongly encouraged to determine the exact total of the overpayments or underpayments where the actual anniversary/enlistment date differed from January 1st. We also recommended the agency request the most recent LES to determine the correct rank and years of service. The enlistment/anniversary date can be found on the LES under "Pay Date." Employee PF# XXXX736 and #XXXXX48 were paid a combination of Military Pay Supplement and Holiday/Admin pay. Per the DMS HRM Military Leave Guidelines, Holiday/Admin Pay or Pay Supplement, whichever is greater, should be paid to the employee, it should not be combined.

LWOP Pay Periods	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	OVP/UND
5/1/25 - 5/31/25	5/30/25	6/10/25	19	\$7,179.77	\$3,589.88	176	96	\$326.35
12/1/24 - 12/31/24	12/31/24	1/6/25	14	\$5,858.13	\$4,793.02	176	48	\$532.56
1/1/25 - 1/31/25	1/31/25	2/7/25	15	\$2,860.87	\$2,701.50	184	17.25	\$108.84
2/1/25 - 2/28/25	2/26/25	3/7/25	17	\$2,860.87	\$2,860.87	160	26.25	\$469.36
4/1/25 - 4/30/25	4/30/25	5/1/25	9	\$2,860.87	\$2,840.55	176	8	\$109.72
4/1/25 - 4/30/25	4/30/25	6/3/25	42	\$5,485.58	\$5,485.58	176	24	\$748.03
12/1/24 - 12/31/24	12/31/24	1/16/25	24	\$3,856.09	\$3,856.09	176	13.75	\$301.26
2/1/25 - 2/28/25	2/28/25	3/18/25	26	\$3,856.09	\$3,856.09	160	17	\$409.71
4/1/25 - 4/30/25	4/30/25	5/2/25	10	\$3,856.09	\$3,532.92	176	22.25	\$164.32
5/1/25 - 5/31/25	5/30/25	6/11/25	20	\$3,856.09	\$2,245.74	176	37.25	-\$794.22
2/1/25 - 2/28/25	2/28/25	3/7/25	15	\$3,553.24	\$3,331.16	160	18	\$177.66
12/1/24 - 12/31/24	12/31/24	1/3/25	11	\$2,813.34	\$1,023.03	176	113.5	\$23.97
1/1/25 - 1/31/25	1/31/25	2/6/25	14	\$2,813.34	\$2,813.34	184	12	\$183.48
4/1/25 - 4/30/25	4/30/25	5/2/25	10	\$3,335.72	\$1,061.37	176	126.25	\$118.46
5/1/25 - 5/31/25	5/30/25	6/6/25	15	\$3,335.72	\$1,426.21	176	108.75	\$151.62
5/1/25 - 5/31/25	5/30/25	6/9/25	18	\$3,605.00	\$3,277.27	176	31	\$307.24
2/1/25 - 2/28/25	2/28/25	3/14/25	22	\$2,963.18	\$2,963.18	160	3	\$55.56
3/1/25 - 3/31/25	3/31/25	4/11/25	19	\$2,963.18	\$2,822.08	168	24	\$282.21
5/1/25 - 5/31/25	5/30/25	6/6/25	15	\$2,963.18	\$2,963.18	176	8	\$134.69
12/1/24 - 12/31/24	12/31/24	1/8/25	16	\$6,643.55	\$5,605.49	176	30.25	\$103.80
3/1/25 - 3/31/25	3/31/25	4/3/25	11	\$2,813.34	\$1,473.65	168	88	\$133.96
4/1/25 - 4/30/25	4/30/25	5/20/25	28	\$3,856.09	\$3,856.09	176	1.25	\$27.39
4/1/25 - 4/30/25	4/30/25	5/23/25	31	\$3,750.00	\$3,750.00	176	16	\$340.91
3/1/25 - 3/31/25	3/31/25	4/22/25	30	\$2,009.04	\$2,009.04	168	2	\$23.92
12/1/24 - 12/31/24	12/31/24	12/11/24	-12	\$5,271.68	\$1,602.75	176	144	\$644.26
12/1/24 - 12/31/24	12/31/24	12/12/24	-11	\$5,269.83	\$1,767.31	176	144	\$809.16
1/1/25 - 1/31/25	1/31/25	3/10/25	46	\$5,269.83	\$3,808.93	184	56	\$142.96
2/1/25 - 2/28/25	2/28/25	4/23/25	62	\$5,269.83	\$8,168.24	160	0	\$2,898.41
2/1/25 - 2/28/25	2/28/25	3/7/25	15	\$3,455.30	\$3,455.30	160	16	\$345.53

AGENCY RESPONSE:

The agency responded with the deposit numbers for most of the overpayments listed in the table, however, no adjustments were made to correct the employees' records. We requested additional information regarding the deposits.

- **ID #XXXX49:** Agency needs to request salary refund for 8 hours.
- **ID #XXXX084:** Agency needs to request a salary refund for 4.75 hours.
- **ID #XXXX89:** Agency needs to request salary refund of 6 hours.
- **ID #XXXX91:** Agency needs to request a salary refund.
- **ID #XXXX618:** No Records Found
- **ID #XXXX622:** No Records Found
- **ID #XXXX809:** No Records Found

BOSP Response: It appears salary refunds were collected in most instances; however, no adjustment was made to the employee's record. When a salary refund is required and the overpayment is refunded either by check or code 200, an adjustment in PYRL is needed to ensure the employee's record is accurate.

Also, for the three employees below the note states no record found. PF ID# XXXX618 and XXXX809: subsequent warrants show salary refund deductions (code 200); however, no adjustments were entered into PYRL. PF ID#XXXX622: a salary refund (code 200) in the amount of \$562.28 was deducted from the Warrant on 6/30/25, based on our calculations, the amount was more than the employee owed the State causing an underpayment to the employee of \$327.73. We requested information from the agency regarding whether these salary refunds were associated with these overpayments; the agency's response is below.

Agency response: *It has been discovered that these adjustments were not being done most likely due to staff turnover. This will be handled accordingly.*

1. Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? *LWOP report is reviewed by staff weekly.*
2. Does the agency utilize LWOP PAR actions for employees who consistently and/or excessively use LWOP? *Members consistently on LWOP are placed on leave of absence status so members are not erroneously overpaid*
3. Does the agency have procedures in place for utilizing People First reports during the payroll process? (If so, please briefly describe). *In addition to staff utilizing the LWOP report weekly we will also begin using the following reports we've recently been made aware of: Supplemental Retroactive Preliminary and Supplemental Retroactive Post.*

Florida Commission on Offender Review (OLO 7800)

Of the 18 employees who used a LWOP status that were reviewed, nine employees were overpaid with one employee, PF ID#XXXX403, having two overpayments, resulting in an amount totaling \$2,539.35. There were no findings involving underpayments for this agency. Five of the employees, PF IDs #XXXX403, #XXXX630, #XXXX159, #XXXX856, and #XXXX839, show funds were collected and the salary refunds entered, but not approved. The remaining employees, PF IDs #XXXX948, #XXXX552, #XXXX453, and #XXXX140, show a timesheet was entered but not submitted for approval causing an overpayment; a salary refund was entered but not approved; a salary refund was entered for the incorrect amount, funds collected, and the adjustment was not approved; a salary refund was calculated for the incorrect amount and entered with an incorrect warrant number, and the adjustment approved – the employee's record would need to be corrected and will cause the creation of a W2-C.

LWOP Pay Periods	Warrant Date	Timesheet Approval Date	Days to approve	Bi-Weekly Base Pay	Actual Gross Pay	Contract Hours	LWOP Hours	Difference
3/1/25 - 3/31/25	3/31/25	3/7/25	-16	\$3,260.62	\$1,397.41	168	128	\$621.07
4/1/25 - 4/30/25	4/30/25	5/21/25	29	\$2,813.33	\$2,813.34	176	21	\$335.69
4/1/25 - 4/30/25	4/30/25	5/2/25	10	\$3,437.88	\$3,437.88	176	14.5	\$283.23
2/1/25 - 2/28/25	2/28/25	3/3/25	11	\$3,437.89	\$2,234.63	160	61	\$107.44
4/1/25 - 4/30/25	4/30/25	4/30/25	8	\$3,437.89	\$3,437.89	176	4.75	\$92.78
4/1/25 - 4/30/25	4/30/25	5/9/25	17	\$3,334.89	\$3,334.89	176	12	\$227.38
4/1/25 - 4/30/25	4/30/25	5/5/25	13	\$4,404.99	\$4,404.99	176	6	\$150.17
4/1/25 - 4/30/25	4/30/25	5/2/25	10	\$2,813.34	\$2,813.34	176	16	\$255.76
4/1/25 - 4/30/25	4/30/25	5/7/25	15	\$3,437.89	\$2,187.75	176	81.75	\$346.72
12/1/24 - 12/31/24	12/31/24	1/6/25	14	\$3,645.56	\$3,645.56	176	5.75	\$119.10

AGENCY RESPONSE: *The agency did not provide responses to the individual findings.*

1. Are Agency Payroll/HR Professionals aware of the Timesheet Information Report & Leave Without Pay Report available within People First? *Yes, we are aware. We have noticed a few discrepancies, I recently sent DMS an email because any employee did not show up on the LWOP report when the timesheet had been approved.*
2. Does the agency utilize LWOP PAR actions for employees who consistently and/or excessively use LWOP? *I started with the Commission in October of 2024, and we are working on a plan, due to the excess of LWOP.*
3. Does the agency have procedures in place for utilizing People First reports during the payroll process? (If so, please briefly describe). *If an employee has been out typically the supervisor makes us aware. Budget pulls the FLAIR Report, and we verify against the PARS the actions completed. If we are aware of the LWOP prior to cutoff we ask the timesheet is approved or cancel the warrant.*

BOSP LWOP Recommendations

Currently Florida PALM is set to go live in January 2027. All agencies should place higher 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. Agencies should:

- Process timesheets before the People First cutoff date to ensure that all LWOP hours are recorded and approved. Failure to do so may result in inaccurate payments to employees.
- Review available timesheet reports in the People First “Reports” tile, under “Time & Attendance Reports” and “Payroll Reports” (Timesheet Information Report & Leave Without Pay Report).
- Compensate employees 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 within the same calendar year to avoid Form W-2 corrections in future tax years.
- Consider utilizing comment sections of timesheets in People First to notate changes that may affect payroll or leave balances, assisting with researching payroll and timesheet discrepancies.
- Consider performing a Leave Without Pay Personnel Action Request (LWOP PAR) for employees whose timesheets continue not being submitted promptly and are repeatedly in LWOP status. Placing an employee on a LWOP PAR will allow the employee to receive payment only once their timesheet is submitted and approved, preventing salary overpayments.

As we move closer to the implementation of Florida PALM, we recommend agencies take proactive steps to reduce the number of overpayments created on the front end of payroll processing each month. Below are monthly payroll processing dates for 2026. Even though excluded employees aren’t required to submit timesheets until the end of the month, we would encourage employees’ complete timesheets and supervisors approve them on or before each of the processing dates below. If an employee knows they will use LWOP after these dates, it can be added and approved on these processing dates as well. The supervisor can then complete the remaining timesheet approvals beginning the last day of the month.

- January 22nd, 2026
- February 19th, 2026
- March 23rd, 2026
- April 23rd, 2026
- May 20th, 2026
- June 23rd, 2026
- July 23rd, 2026
- August 24th, 2026
- September 23rd, 2026
- October 22nd, 2026
- November 18th, 2026
- December 21st, 2026

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 and conduct a regular review of the [Military Leave HRM Policy Communications](#). Any training (Annual Training, Drill/Training Weekends, etc.) or Title 32 orders should use hour type 0057 and are allowed up to 240 hours paid leave per fiscal year (October 1st – September 30th). When using a Military LWOP code and you are uncertain, please contact a Subject Matter Expert (SME) 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 supplement pay. However, pay determinations are to be made at the employing agency level using the DMS *At-A-Glance - SPS Military Leaven Provisions for Salaried Employees*, linked above.

Per guidance from DMS, when calculating a pay supplement, agencies should ensure that only the base rate of pay is used, not to include any Competitive Area Differential (CAD) or pay additives. Agencies should ensure they revisit the pay supplement eligibility for Military Leave Without Pay 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. The enlistment date can be found in the “Pay Date” box on the LES. Military pay is based on Rank and years of service, additionally, any Legislative Military Pay Raises take effect every January 1st and pay tables are published at the beginning of each calendar year. It is also recommended that an LES be requested at least quarterly to ensure the most accurate information is used when reviewing pay supplement eligibility. Ensuring the correct federal pay is used to calculate the pay supplement will prevent any potential overpayments or underpayments to the employee.

Payroll Fundamentals Online Training

We recommend that agencies consider routine annual completion of BOSPs 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 is designed to assist agency personnel staff better understand and stay up to date with the payroll process. To enroll, click the Talent Management tile in People First, click the “View My Learning” tab, and search for 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.