



CHIEF FINANCIAL OFFICER
BLAISE INGOGLIA
STATE OF FLORIDA

QUALITY ASSURANCE REVIEW FINDINGS REPORT NO.: 2025 - QAR-08

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 managing 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 Report Distribution System (RDS) report “*Listing of Outstanding Payroll Warrants*”, form ID 4B5V, with run date of November 21, 2025, with data as of November 18, 2025. Additionally, we reviewed the RDS report with form ID 4B47 titled, “*12-Month-Old Warrants Cancelled - Sent to Abandoned Property*” to examine which warrants were stale dated. This report had a run date of November 21, 2025, with data as of November 18, 2025.

BACKGROUND

State agency payroll personnel may access the monthly report “*Listing of Outstanding Payroll Warrants*” (RDS form ID 4**V for agencies) through the RDS. This report provides a list of outstanding warrants that have not been cashed or deposited up to 12 months after the warrant issue date. Warrants not negotiated 12 months from warrant date are considered non-negotiable, or “stale dated” and are sent to the Division of Unclaimed Property. This includes payroll warrants and payroll deduction code warrants, (i.e.: salary refund, supplemental insurances, credit unions, etc.) that are outstanding. The RDS report includes the Payee Name, Vendor ID, warrant amounts, numbers, and issue dates. This allows agencies to identify current and former employees, as well as vendors, whose warrants are listed as outstanding. Agencies are required to contact payees to notify them that any non-negotiated warrants will be submitted to unclaimed property.

METHODOLOGY

The DFS Post Audit Subsection obtained the *Outstanding Payroll Warrants* RDS report and reviewed all outstanding payroll, salary refund, and deduction code warrants. All 24 agencies which had warrants present on the report were reviewed in areas such as: the total number of payroll warrants outstanding, average, and total dollar amounts, age of the warrants, current employees with outstanding warrants, and warrants over \$100.00.

Emails were prepared for the agencies with questions about current agency procedures for this process, to serve as a notice to an agency that may not be aware of the available report, and to remind agencies that employees are required to receive payments via direct deposit pursuant to section 110.113(2), Florida Statutes (F.S.).

A summary of each agency's findings was included for the agency to review and provide a response pertaining to the status of each of the outstanding warrants listed or to provide any additional information related to this process.

CONCLUSIONS

As shown in the table below the Outstanding Payroll Warrants report consisted of 1,009 total outstanding warrants across 24 agencies. Of the 1,009 outstanding warrants, 929 (92.07%), were **payroll warrants**, 13 (1.29%) were **salary refund warrants**, 53 (5.25%) were **deduction code warrants** with an additional 14 (1.39%) being DFS Involuntary Deduction Warrants. Involuntary deduction warrants are issued by the Bureau of State Payrolls' Payroll Processing section.

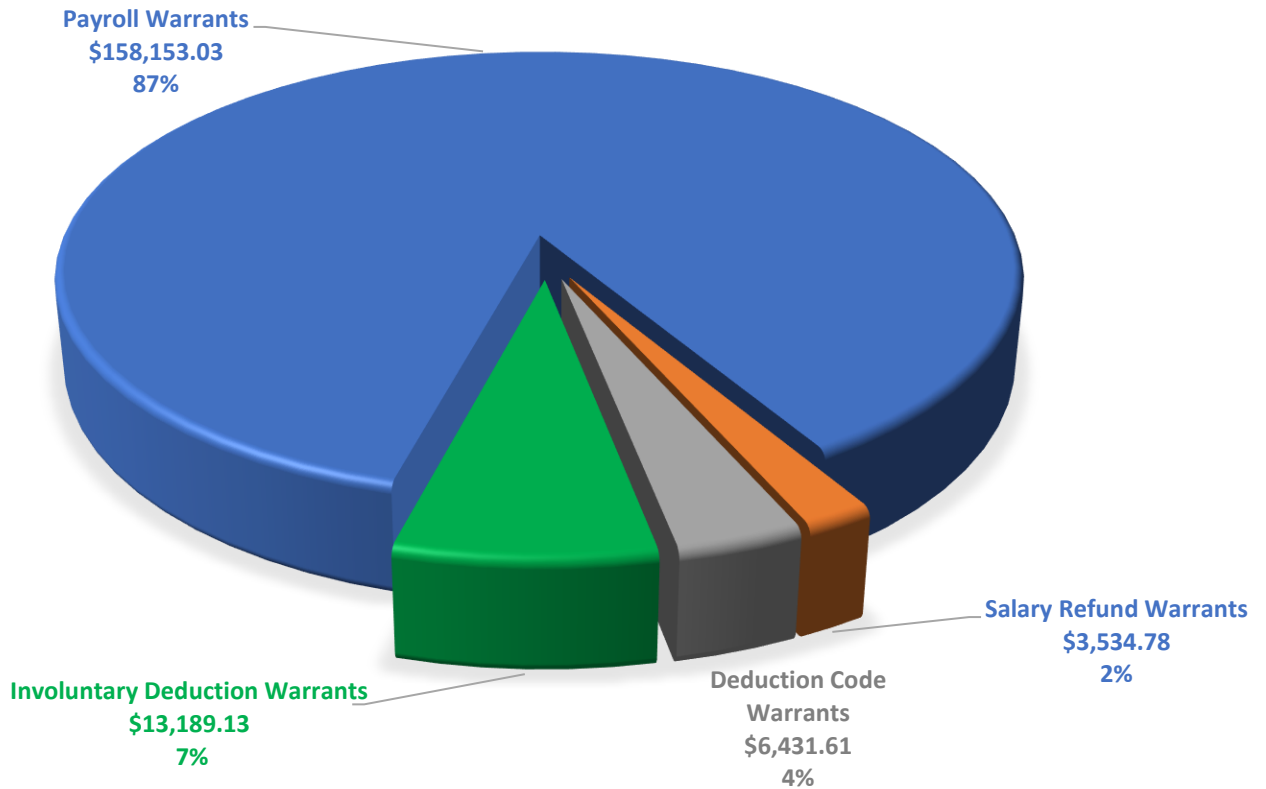
The average outstanding payroll warrant amount is \$410.21 and the total sum of the 929 outstanding payroll warrants is \$158,153.03. Of the 929 payroll warrants, we determined that 715 belong to unique social security numbers (SSN) which indicates that some people have multiple outstanding warrants . Active state employees with outstanding warrants made up 231 of the 715 unique SSN's (32.3%).

Outstanding Payroll, Salary Refund, & Deduction Code Warrant Summary Totals						
Agency	Payroll Warrants	Salary Refund Warrants	Deduction Code Warrants	Involuntary Deduction Warrants	Total Outstanding Warrants	All Total \$\$ Combined
JUSTICE ADMINISTRATIVE COMMISSION	17	0	0		17	\$33,956.54
STATE COURT SYSTEM	1	1	0		2	\$590.54
DEPT. OF ENVIRONMENTAL PROTECTION	7	0	5		12	\$3,380.50
DEPT. OF COMMERCE	3	0	3		6	\$2,061.17
DEPT. OF LEGAL AFFAIRS	0	0	1		1	\$41.33
DEPT. OF AGRICULTURE & CONSUMER SERVICES	1	0	0		1	\$1,452.62
DEPT. OF FINANCIAL SERVICES	13	0	9	14*	36	\$17,123.71
DEPT. OF STATE	0	1	0		1	\$712.66
FLORIDA SCHOOL FOR THE DEAF & BLIND	14	0	2		16	\$3,231.34
DEPT. OF VETERAN AFFAIRS	21	1	0		22	\$5,981.16
DEPT. OF TRANSPORTATION	2	0	0		2	\$100.80
DEPT. OF CHILDREN & FAMILIES	50	0	0		50	\$22,876.42
DEPT. OF MILITARY AFFAIRS	35	0	0		35	\$22,892.83
DEPARTMENT OF HEALTH	34	5	6		45	\$12,895.74
DEPARTMENT OF ELDER AFFAIRS	2	0	0		2	\$1,005.15
AGENCY FOR PERSONS WITH DISABILITIES	9	0	0		9	\$1,491.07
AGENCY FOR HEALTH CARE ADMINISTRATION	3	0	0		3	\$846.98
DEPT. OF CORRECTIONS	221	0	2		223	\$24,205.84
DEPT. OF MANAGEMENT SERVICES	464	0	10		474	\$13,964.36
DEPT. OF REVENUE	1	0	3		4	\$112.04
DEPT. OF HIGHWAY SAFETY & MOTOR VEHICLES	9	0	4		13	\$6,087.53
FISH & WILDLIFE CONSERVATION COMMISSION	5	0	0		5	\$3,778.14
DEPT. OF BUSINESS & PROFESSIONAL REGULATION	4	5	8		17	\$1,776.44
DEPT. OF JUVENILE JUSTICE	13	0	0		13	\$743.64
24	929	13	53	14	1009	\$181,308.55

* Involuntary Deduction warrants issued by the Bureau of State Payrolls' Payroll Processing section.

The following pie chart illustrates the dollar amount and percentage of total dollars of the four different types of warrants in outstanding status: Payroll, Involuntary Deduction, Salary Refund, and Deduction Code warrants.

OUTSTANDING PAYROLL, INVOLUNTARY DEDUCTION, SALARY REFUND, AND DEDUCTION CODE WARRANTS AS OF NOVEMBER 18, 2025

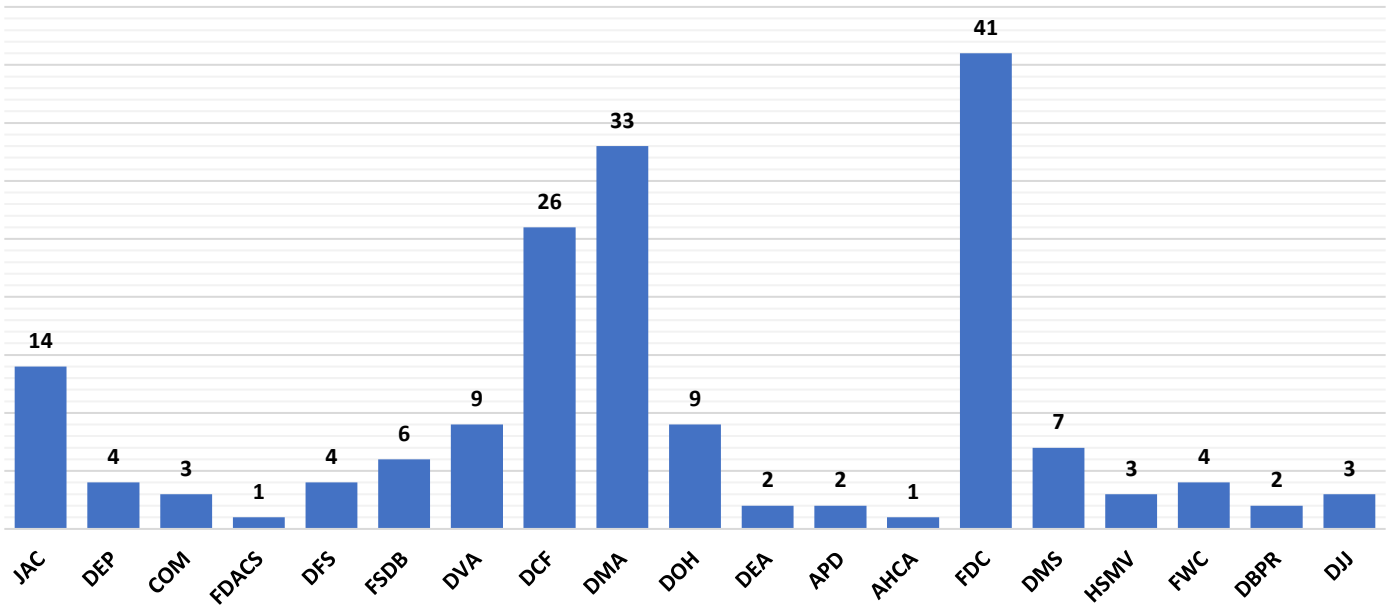


Salary Refund warrants should not be present on this report. These are monies collected from an employee through a payroll deduction as the result of a salary overpayment. These warrants are made payable to the agency. Salary refund warrants appearing on this report have not been deposited and accounted for properly by the agency. This means that the salary refund adjustment has not been completed in the payroll system (PYRL) since the approval of the adjustment requires a deposit number. This results in an inaccurate employee payroll record. Our review found 5 agencies with 13 outstanding salary refund warrants totaling \$3,534.78. The average warrant amount was \$271.91, and the average age of the warrants is 5.8 months.

Deduction Code Warrants should not be present on this report. These are monies deducted from employees' wages that have not been deposited or "paid" to the vendor, affecting the employees' status with those vendors. This could be the result of an agency not mailing the warrant or the vendor not depositing the warrant. There were 53 deduction code warrants across 11 of the 24 agencies reviewed, totaling \$6,431.61. The average warrant amount is \$121.35, with the average warrant age of 4.9 months.

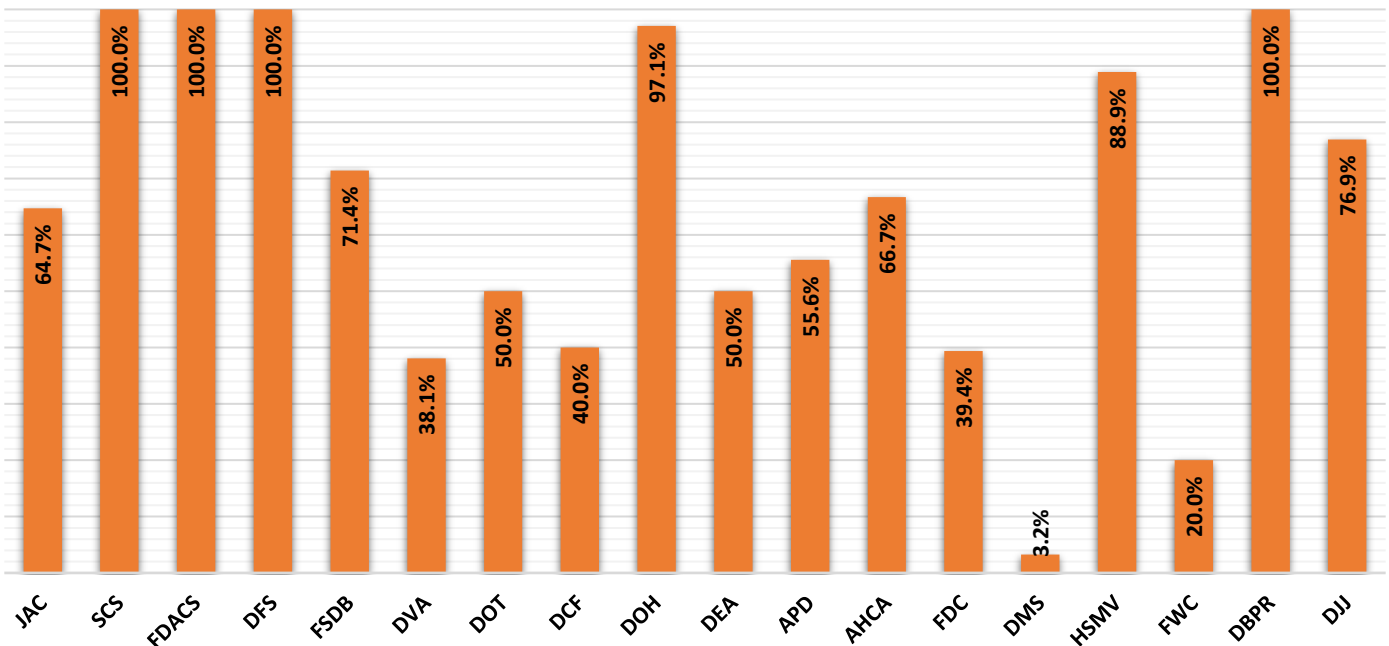
Payroll warrants of \$100.00 or more were defined as significant amounts. As indicated below, 174 warrants of significant amounts made up 18.7% of the 929 outstanding warrants.

"Significant" Outstanding Payroll Warrants \$100 or more, by agency

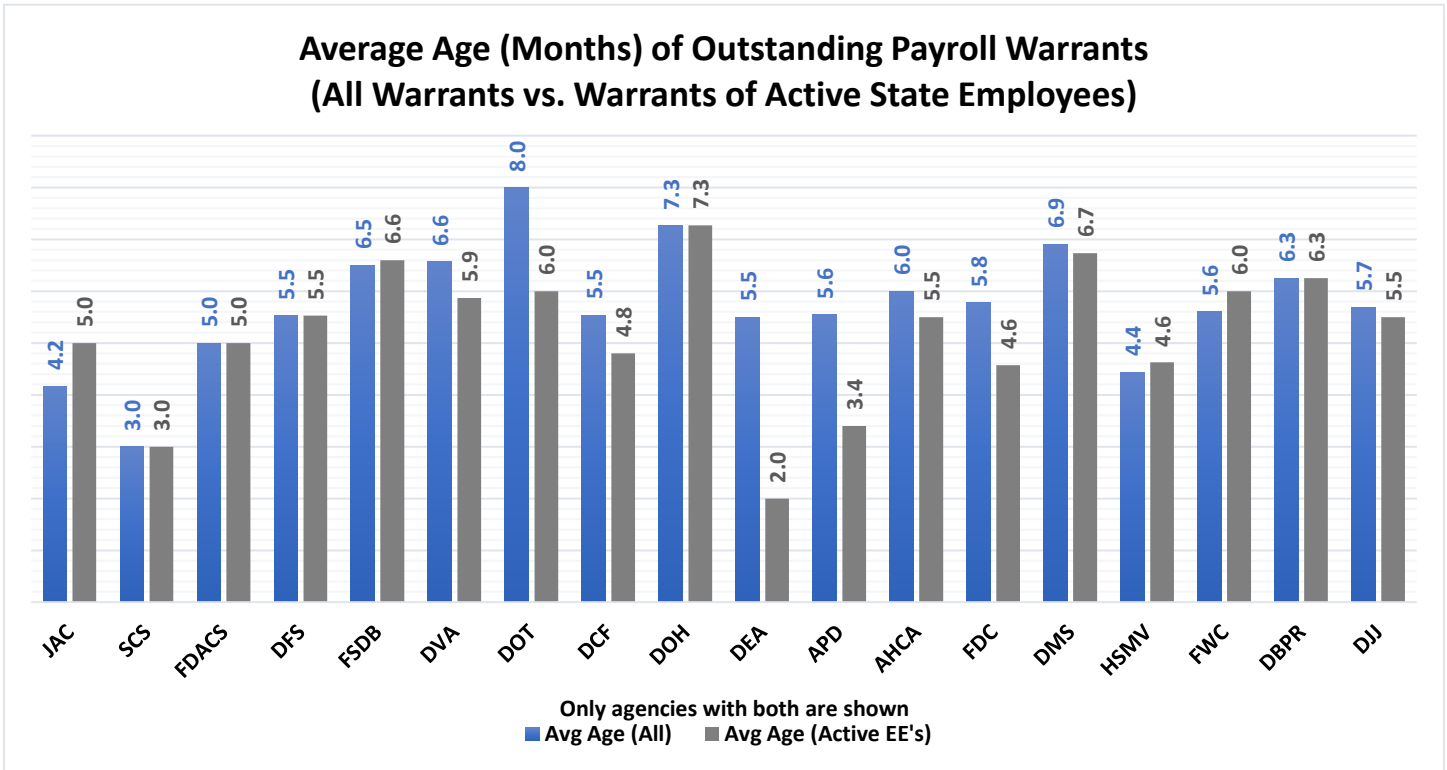


Six agencies reached an 80% or higher threshold of their **Outstanding Payroll Warrants** being due to active state employees.

Percentage of Outstanding Payroll Warrants: Active Employees



The average age of the outstanding payroll warrants on the report is 5.5 months. The average age of payroll warrants of **active state employees** was slightly better with a 5.2-month average.



**** As a reminder, all references to warrant ages are relative to the RDS Report “Listing of Outstanding Payroll Warrants” run on November 21, 2025, with data as of November 18, 2025.**

Justice Administrative Commission – JAC (OLO 2100)

The BOSP Post Audit team documented the following regarding the Justice Administrative Commission’s **Outstanding Payroll Warrants**. Findings consisted of 17 payroll warrants totaling \$33,956.54. The average warrant amount is \$1,997.44. The average age of the warrants is 4.18 months. 64.7% of these warrants belong to an active State of Florida employee. Fourteen warrants were more than \$100.00.

AGENCY RESPONSE: *The agency did not provide a response to the questions below.*

1. Is the agency aware of the Outstanding Warrant Report that 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.)
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe.)

State Court System – SCS (OLO 2200)

The BOSP Post Audit team documented the following regarding the State Court System’s **Outstanding Payroll Warrants**. Findings consisted of one payroll warrant totaling \$7.81. The age of the warrant is 3 months. The warrant belongs to an active State of Florida employee.

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 \$582.73. The warrant was 3 months in age 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? *Our office was not aware that a separate Outstanding Warrant Report for payroll was available.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe.) *No. Once the report is available in our RDS library, procedures will be established to properly account for outstanding payroll warrants.*
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. Once the report is available in our RDS library, procedures will be established to properly account for undeliverable payroll warrants, including vendor and salary warrants.*

*BOSP Post Audit and SCS worked with DFS OIT to help them gain access to the report for future use – Post audit was informed that SCS already had two users with access to the report.

Department of Environmental Protection – DEP (OLO 3700)

The BOSP Post Audit team documented the following regarding the Department of Environmental Protection's **Outstanding Payroll Warrants**. Findings consisted of seven payroll warrants totaling \$2,423.42. The average age of the warrants is 5.9 months. None of these warrants belong to active State of Florida employees. Four warrants were more than \$100.00.

The BOSP Post Audit team documented the following regarding the Department of Environmental Protection's **Outstanding Deduction Code Warrants**. Findings consisted of five deduction code warrants totaling \$957.08. The warrants are 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, this report is reviewed and worked monthly.*
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 accountant reviews the report for new outstanding warrant, obtains the last known address and email address for the payee from our HR office and attempts to contact the payee to request the warrant be cashed or if a duplicate is needed. If we do not receive a response we will make a second attempt to contact a couple months later.*
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, our payroll accountant contacts the vendor/payee to confirm the correct address. Salary refund warrants are given straight to our Revenue section for deposit.*

Department of Commerce – COM (OLO 4000)

The BOSP Post Audit team documented the following regarding the Department of Commerce's **Outstanding Payroll Warrants**. Findings consisted of three payroll warrants totaling \$1,793.72. The average warrant amount is \$597.91. The average age of the warrants is 4.3 months. None of these warrants belong to active State of Florida employees. Three warrants were more than \$100.00.

The BOSP Post Audit team documented the following regarding the Department of Commerce's **Outstanding Deduction Code Warrants**. Findings consisted of three deduction code warrants totaling \$267.45. The warrants are 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.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe). *Yes, procedures provided.*
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, procedures provided.*

Department of Legal Affairs – DLA (OLO 4100)

The BOSP Post Audit team documented the following regarding the Department of Legal Affairs' **Outstanding Deduction Code Warrants**. Findings consisted of one deduction code warrant totaling \$41.33. The warrant is 7 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.*
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 or vendor is listed, we contact the employee or vendor 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 warrant** – *if an employee did not receive their warrant, the employee must communicate that 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.*
 - **Payroll deduction code vendor warrant** – *our Finance & Accounting (F&A) section handles mailing the majority of vendor 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 warrant** – *if the warrant is not received, our payroll office requests a duplicate warrant.*

Department of Agriculture & Consumer Services – FDACS (OLO 4200)

The BOSP Post Audit team documented the following regarding the Department of Agriculture & Consumer Services' **Outstanding Payroll Warrants**. Findings consisted of one payroll warrant totaling \$1,452.62. The age of the warrant is 5 months. The warrant belongs to an active State of Florida employee. The warrant was more than \$100.00.

AGENCY RESPONSE: *The outstanding warrant in question: Unfortunately, the employee was critically ill and someone else was handling his affairs. Thus, the reason his check was not cleared. Additionally, sadly he passed away a few days ago.*

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 we review this report monthly. It is named Outstanding Warrants over 3 months Old, so only warrants that are 3 months and older appear on the report.*
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 provide us with a current address. Once addresses are confirmed, 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 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)

The BOSP Post Audit team documented the following regarding the Department of Financial Services' **Outstanding Payroll Warrants**. Findings consisted of 13 payroll warrants, totaling \$2,334.51. The average payroll warrant amount is \$179.58. The average warrant age is 5.5 months old. All warrants belong to active State of Florida employees. Four warrants were more than \$100.00.

The BOSP Post Audit team documented the following regarding the Department of Financial Services' **Outstanding Deduction Code Warrants**. Findings consisted of nine deduction code warrants totaling \$1,600.07. The warrants are 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? *DFS is aware of the outstanding payroll warrant report. We review the report on a quarterly basis.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Regular processes for DFS include reviewing the report quarterly. Upon each review, we contact the employee and their supervisor regarding the outstanding payroll 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.) *Our documented procedures for undeliverable payroll warrants include locating the warrant recipients contact information in people first, reaching out to obtain a valid mailing address, and inform them that the mailing information in people first needs to be updated.*

Please note:

- *Since it takes time for warrants to be reflected on this report, the undeliverable EFTs did not show up on our most recent report. However, we are implementing a new schedule for this review.*

- *The outstanding paper warrants belong to a board member for one of our divisions. We have reached out to the employee and her supervisor on each occasion but have not been given any direction from the employee or her supervisor.*

Department of Financial Services – (BOSP Involuntary Deduction Warrants)

The BOSP Post Audit team documented the following regarding the Department of Financial Services' **Outstanding Payroll Involuntary Deduction Warrants** within the Bureau of State Payrolls Involuntary Deductions Unit. Findings consisted of 10 involuntary deduction warrants, totaling \$3,753.34. The average age of these warrants is 5.5 months old and should be processed as soon as possible.

AGENCY RESPONSE: *These [Involuntary Deduction] warrants on this list have been resolved. Per procedures, the [Involuntary Deductions] 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 [Involuntary Deductions] 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)

The BOSP Post Audit team documented the following regarding the Department of State's **Outstanding Salary Refund Warrants**. Findings consisted of one salary refund warrant totaling \$712.66. The warrant is 5 months old.

AGENCY RESPONSE:

We are aware that the report should be reviewed regularly. We are working with our Finance and Accounting Section to resolve this issue.

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *YES – we are currently working with our Finance and Accounting Department to get this particular warrant resolved.*
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*

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

The BOSP Post Audit team documented the following regarding the Florida School for the Deaf & Blind's **Outstanding Payroll Warrants**. Findings consisted of 14 payroll warrants totaling \$2,931.34. The average age of the warrants is 6.5 months. Ten or 71.4% of the warrants belong to active State of Florida employees. Six warrants were more than \$100.00.

The BOSP Post Audit team documented the following regarding the Florida School for the Deaf & Blind's **Outstanding Deduction Code Warrants**. Findings consisted of two deduction code warrants of \$300.00. The warrants are 5 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 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)

The BOSP Post Audit team documented the following regarding the Department of Veterans Affairs' **Outstanding Payroll Warrants**. Findings consisted of 21 payroll warrants totaling \$5,949.65. The average warrant amount is \$283.32. The average age of the warrants is 6.6 months. Eight or 38.1% of the warrants belong to active State of Florida employees. Nine warrants were more than \$100.00.

The BOSP Post Audit team documented the following regarding the Department of Veterans Affairs' **Outstanding Salary Refund Warrants**. Findings consisted of one salary refund warrant totaling \$31.51. The warrant is 3 months in age and should be processed as soon as possible.

AGENCY RESPONSE: *We diligently review and work the outstanding payroll warrant list, and we have reached out to the employees regarding their payment/warrant.*

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 run 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 Professional Accountant. The Payroll Professional 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 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 Professional Accountant periodically checks vendor history to ensure that 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 Professional Accountant. The Payroll Professional 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)

The BOSP Post Audit team documented the following regarding the Department of Transportation's **Outstanding Payroll Warrants**. Findings consisted of two payroll warrants totaling \$100.80. The average warrant amount is \$50.40. The average age of the warrants is 8 months. One or 50.0% of these warrants belongs to an active 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, 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 and 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)

The BOSP Post Audit team documented the following regarding the Department of Children & Families' **Outstanding Payroll Warrants**. Findings consisted of 50 payroll warrants (5.38% of all statewide on this month's

report) totaling \$22,876.42. The average warrant amount is \$457.53. The average age of the warrants is 5.5 months. Twenty or 40.0% of these warrants belong to active State of Florida employees. Twenty-six warrants were more than \$100.00.

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 review the outstanding payroll warrants quarterly. We confirm the funds are due, if they are we reach out to the employee requesting they cash the warrants, if they are not valid payments, we cancel warrants as needed.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe.) *If we have undeliverable payroll warrants, they are returned to the Human Resources payroll team. We then try to reach the former employee to get a good address to mail it to.*

Department of Military Affairs – DMA (OLO 6200)

The BOSP Post Audit team documented the following regarding the Department of Military Affairs’ **Outstanding Payroll Warrants**. Findings consisted of 35 payroll warrants totaling \$22,892.83. The average warrant amount is \$654.08. The average age of the warrants is 6.3 months. None of these warrants belong to active State of Florida employees. Thirty-three warrants were more than \$100.00.

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 Outstanding Warrant Report and do review this.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe.) *No, we do not have procedures in place for this.*
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 not documented procedures for undeliverable payroll warrants. The unclaimed go to unclaimed property with the State.*

Department of Health – DOH (OLO 6400)

The BOSP Post Audit team documented the following regarding the Department of Health’s **Outstanding Payroll Warrants**. Findings consisted of 34 payroll warrants totaling \$11,504.09. The average warrant amount is \$338.36. The average age of the warrants is 7.3 months. Thirty-three or 97.1% of these warrants belong to active State of Florida employees. Nine warrants were more than \$100.00.

The BOSP Post Audit team documented the following regarding the Department of Health’s **Outstanding Salary Refund Warrants**. Findings consisted of five salary refund warrant totaling \$998.65. The warrants are 11.6 months old and likely have been sent to Unclaimed Property.

Additionally, the BOSP Post Audit team documented the following regarding the Department of Health’s **Outstanding Deduction Code Warrants**. Findings consisted of six deduction code warrants, totaling \$393.00. The average warrant age is 4.5 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*

2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe).
 - A. *On a monthly or bimonthly basis, Finance is responsible for reviewing the Outstanding Warrants over 3 months old report from RDS.*
 - B. *Research each instance to determine*
 - I. *Overpayment due to leave without pay or termination and check issued in error. Proceed with cancellation.*
 - II. *If current employee or board member and check is correct, contact the employee to determine why check has not been cashed and if a duplicate or replacement warrant is required. Process accordingly.*
 - III. *Warrants from County Health Department (CHD) trust funds will be returned to the CHD. General revenue or other non-federal funding are transferred to unclaimed property after 12 months from warrant date.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe). *If a warrant is returned to HR, delivery should be attempted via certified mail at the last address on file. If the employee does not respond and there is no forwarding address posted by the US Mail, the warrant should be maintained by the HR office with the certified mail documents and will transfer to unclaimed property after 12 months.*

Department of Elder Affairs – DEA (OLO 6500)

The BOSP Post Audit team documented the following regarding the Department of Elder Affairs' **Outstanding Payroll Warrants**. Findings consisted of two payroll warrants totaling \$1005.15. The average warrant amount is \$502.58. The average age of the warrants is 5.5 months. One or of the warrants belongs to an active State of Florida employee. Two warrants were more than \$100.00.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *No, we were not aware of the Outstanding Warrant Report.*
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.*

Agency for Persons with Disabilities – APD (OLO 6700)

The BOSP Post Audit team documented the following regarding the Agency for Persons with Disabilities' **Outstanding Payroll Warrants**. Findings consisted of nine payroll warrants totaling \$1,491.07. The average warrant amount is \$165.67. The average age of the warrants is 5.6 months. Five or 55.6% of the warrants belong to active State of Florida employees. Two warrants were more than \$100.00.

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.*
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 information on the outstanding warrant report, and if the employee is currently employed with the Agency, we reach out to the employee to determine why the check has not been cashed. If they have misplaced the check, we request a duplicate warrant for the employee to receive. If the employee is not employed with the Agency, we reach out via the*

contact information in PF and try to make contact to ask the former employee to cash the outstanding warrant or 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). *Please see the attached process.*

Agency for Health Care Administration – AHCA (OLO 6800)

The BOSP Post Audit team documented the following regarding the Agency for Health Care Administration's **Outstanding Payroll Warrants**. Findings consisted of three payroll warrants totaling \$846.98. The average warrant amount is \$282.33. The average age of the warrants is 6.6 months. Two or 66.7% of the warrants belong to active State of Florida employees. One warrant was more than \$100.00.

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 identify who has outstanding payroll warrants and try to reach out to the individual to determine the status of the warrants. If warrant is lost, we follow the process for cancellation. If not, we instruct individual about timely depositing of warrant. If other issues are discovered, we work through those issues with the individual.*
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, however, the Agency is working on documenting procedures for undeliverable payroll warrants.*

Department of Corrections – FDC (OLO 7000)

The BOSP Post Audit team documented the following regarding the Department of Corrections' **Outstanding Payroll Warrants**. Findings consisted of 221 payroll warrants (23.79% of all statewide on this month's report), totaling \$24,073.09 in outstanding payroll. The average warrant amount is \$108.93. The average age of the warrants is 5.8 months. Eighty-seven or 39.4% of the warrants belong to active State of Florida employees. Forty-one warrants were more than \$100.00.

Additionally, 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 7 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, we are aware and review 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, F&A reviews the outstanding warrant list and provides the information to Payroll. Payroll tries to contact the employee to determine if a duplicate warrant is needed or when they may cash the outstanding warrant. Payroll will process a duplicate warrant request if applicable.*
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, they are sent to unclaimed property as needed and destroyed as needed. We will also try to reach out to the vendor to determine where they should be delivered.*

Department of Management Services – DMS (OLO 7200)

The BOSP Post Audit team documented the following regarding the Department of Management Services' **Outstanding Payroll Warrants**. Findings consisted of 464 payroll warrants (49.95% of all statewide on this month's report) totaling \$13,577.33. The average warrant amount is \$29.26. The average age of the warrants is 6.9 months. Fifteen or 3.2% of the warrants belong to active State of Florida employees. Seven warrants were more than \$100.00. A lower average warrant amount combined with higher warrant count in this case would suggest that a high percentage of these are Division of State Group Insurance (DSGI) payments as they have been in the past.

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 ten deduction code warrants, in the total amount of \$387.03. The average age of the warrants is 5.4 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.*
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 Division of State Group Insurance's (DSGI) standard operating procedures only go to the point of providing the warrants to NGA 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/Finance and Administration, and distribute pretax premium refund warrants and payroll registers to NGA.*

Department of Revenue – DOR (OLO 7300)

The BOSP Post Audit team documented the following regarding the Department of Revenue's **Outstanding Payroll Warrants**. Findings consisted of one payroll warrant totaling \$4.73. The age of the warrant is 2.3 months. This warrant does not belong to an active State of Florida employee.

The BOSP Post Audit team documented the following regarding the Department of Revenue's **Outstanding Deduction Code Warrants**. Findings consisted of three deduction code warrants, in the total amount of \$107.31. The average age of the warrants is 2 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, we are aware of the outstanding warrant report, but the report was being pulled and distributed by another section to Payroll. This process has recently been changed, and Payroll will pull the report monthly for its records.*

2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *Yes, Payroll does have a procedure in place. The outstanding warrant report will be pulled monthly by Payroll to verify if there are outstanding warrants over 3 months. If there are warrants older than 3 months Payroll will make a documented effort to contact the company or employee. Payroll will verify the mailing address if a duplicate warrant is needed and submit the proper forms to have the warrants reissued.*
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, if a warrant is returned as undeliverable the employee or vendor is contacted to for a correct mailing address.*

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

The BOSP Post Audit team documented the following regarding the Department of Highway Safety & Motor Vehicles' **Outstanding Payroll Warrants**. Findings consisted of nine payroll warrants totaling \$4,022.68. The average warrant amount is \$446.96. The average age of the warrants is 4.4 months. Eight or 88.9% of these warrants belong to active State of Florida employees. Three warrants were more than \$100.00.

The BOSP Post Audit team documented the following regarding the Department of Highway Safety & Motor Vehicles' **Outstanding Deduction Code Warrants**. Findings consisted of four deduction code warrants, in the total amount of \$2064.85. The average age of the warrants is 4 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, Accounting prints this report and shares it 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)

The BOSP Post Audit team documented the following regarding the Fish & Wildlife Conservation Commission's **Outstanding Payroll Warrants**. Findings consisted of five payroll warrants totaling \$3,778.14. The average warrant amount is \$755.63. The average age of the warrants is 5.6 months. One or 20.0% of these warrants belongs to an active State of Florida employee. Four warrants were more than \$100.00.

AGENCY RESPONSE:

1. Is the agency aware of the Outstanding Warrant Report that should be reviewed on a regular basis? *Yes, they are reviewed and provided weekly.*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe) *After receiving the report, we attempt to contact the employee(s)*

*regarding their outstanding warrant via mail and/or email. In the event an employee has not received or deposited their paper warrant after 10 days, complete the necessary sections the Affidavit for Duplicate Warrant Form. The form should be emailed or mailed to the employee. Once signed and notarized, the employee **MUST** mail the ORIGINAL document back to HR. The ORIGINAL form is then forwarded interoffice to DFS- Reconciliation Section, Fletcher. In the event the original warrant shows up, the employee should be advised to contact HR immediately before cashing or depositing to verify DFS has not cancelled the 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) *Same as above.*

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

The BOSP Post Audit team documented the following regarding the Department of Business & Professional Regulation’s **Outstanding Payroll Warrants**. Findings consisted of four payroll warrants totaling \$386.47. The average warrant amount is \$96.62. The average age of the warrants is 6.3 months. All five of these warrants belong to active State of Florida employees. Two warrants are more than \$100.00.

The BOSP Post Audit team documented the following regarding the Department of Business & Professional Regulation’s **Outstanding Salary Refund Warrants**. Findings consisted of five salary refund warrant totaling \$1,209.23. The warrants are 5.4 months old and should be processed as soon as possible.

Additionally, the BOSP Post Audit team documented the following regarding the Department of Business & Professional Regulation’s **Outstanding Deduction Code Warrants**. Findings consisted of eight deduction code warrants, totaling \$180.74. The average warrant age is 7 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*
2. Does the agency have procedures in place for this process to properly account for outstanding payroll warrants? (If so, please briefly describe.) *Yes, see attached.*
3. Are there documented procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants? (If so, please briefly describe.) *See attached.*

Department of Juvenile Justice – DJJ (OLO 8000)

The BOSP Post Audit team documented the following regarding the Department of Juvenile Justice’s **Outstanding Payroll Warrants**. Findings consisted of 13 payroll warrants totaling \$743.64. The average warrant amount is \$91.97. The average age of the warrants is 5.7 months. Ten or 76.9% of the warrants belong to active State of Florida employees. Three warrants were more than \$100.00.

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 of the outstanding warrant report.*
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 procedures in place to properly account for outstanding payroll warrants. Once an employee is on the outstanding warrants report, an attempt is made to locate the warrant through contacting the employee and the facility to verify that the warrant is not in their possession.*

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, there are procedures for undeliverable payroll warrants, including payroll deduction code vendor warrants and salary refund warrants. Once a pay warrant is returned and marked as undeliverable the employee is contacted by phone/email to ensure that the correct address is on file. Payroll deduction code vendor warrants are mailed out together addressed to the vendor listed on the warrants along with their corresponding RDS pages. Salary refund warrants are separated from pay warrants, verified with the overpayment packet that was created for the employee that is overpaid. These warrants are then taken up to Finance and Accounting for processing/deposit numbers.*

Additionally, the BOSP Post Audit team reviewed the form ID 4B47 RDS report titled, “12-Month-Old Warrants Cancelled - Sent to Abandoned Property” to examine warrants that were stale dated. This report had a run date of November 21, 2025, with data as of November 18, 2025.

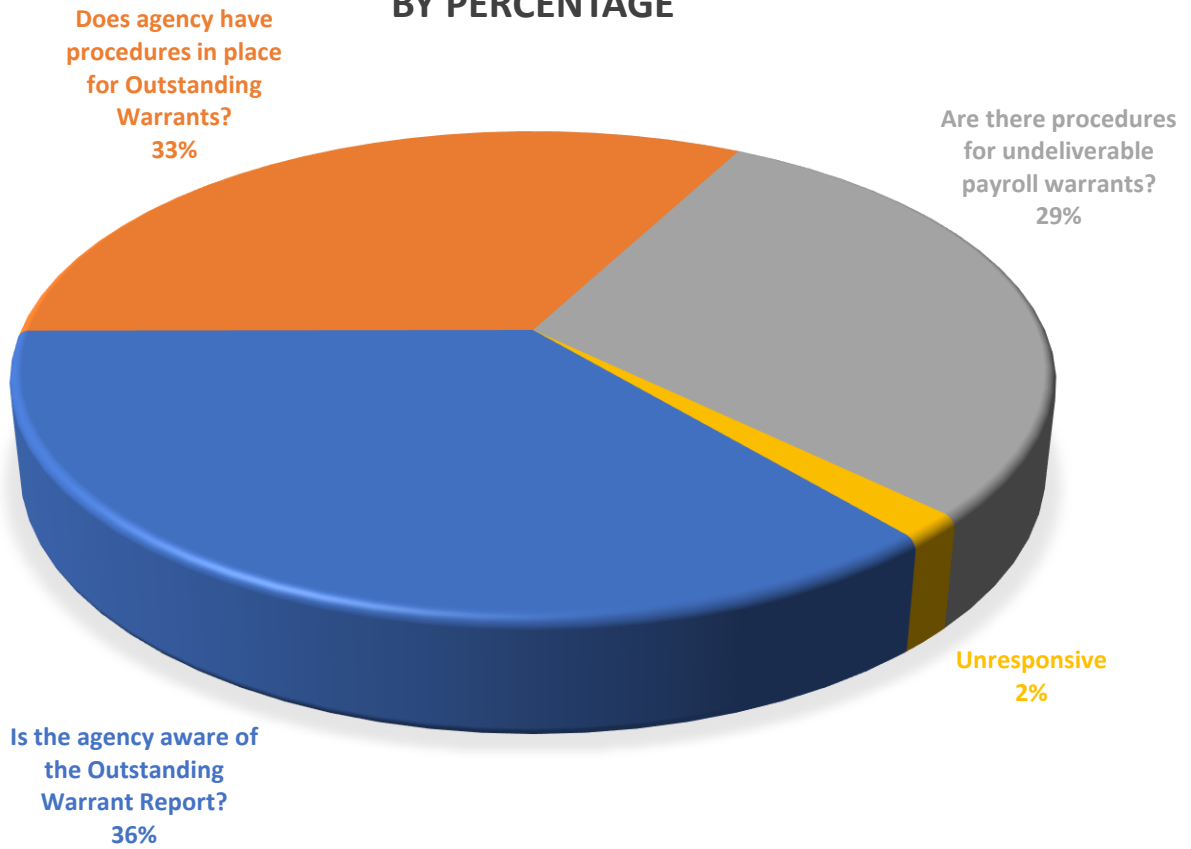
The report contained 68 payroll warrants that reached the 12-month stale date threshold, were cancelled, and the escheated funds were sent to the Division of Unclaimed Property. The total dollar amount of these 68 payroll warrants is \$3,789.03. Three of the warrants sent to Unclaimed Property are for active State of Florida employees, each with the agency that issued the original warrant. Forty-two of these warrants were issued by DMS, likely insurance adjustment payments.

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	No	No	No
STATE COURT SYSTEM	No	No	No
DEPT. OF ENVIRONMENTAL PROTECTION	Yes	Yes	Yes
DEPT. OF COMMERCE	Yes	Yes	Yes
DEPT. OF LEGAL AFFAIRS	Yes	Yes	Yes
DEPT. OF AGRICULTURE & CONSUMER SERVICES	Yes	Yes	Yes
DEPT. OF FINANCIAL SERVICES	Yes	Yes	Yes
DEPT. OF FINANCIAL SERVICES (BOSP)	Yes	Yes	Yes
DEPT. OF STATE	Yes	No	No
FLORIDA SCHOOL FOR 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	Yes	Yes
DEPARTMENT OF ELDER AFFAIRS	No	No	No
AGENCY FOR PERSONS WITH DISABILITIES	Yes	Yes	Yes
AGENCY FOR HEALTH CARE ADMINISTRATION	Yes	Yes	No
DEPT. OF CORRECTIONS	Yes	Yes	Yes
DEPT. OF MANAGEMENT SERVICES	Yes	Yes	No
DEPT. OF REVENUE	Yes	Yes	Yes
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

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

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



RECOMMENDATIONS

Section 110.113(2), 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 personnell's responsibility to ensure that all career service, selected exempt service, and senior management service employees complete this task in People First or provide the required documentation for a hardship. Employees may request an exemption if participating in direct deposit would result in a hardship. Agencies were provided guidance with two new standardized forms to better assist with this process. These forms are available in the [DFS Accounting & Auditing Forms Library](#) and were also provided with the release of [Agency Addressed Memo No. 5](#) for fiscal year 2024-2025, on August 15th, 2024:

- [DFS-A3-2000 - Direct Deposit Acknowledgement \(during onboarding\)](#)
- [DFS-A3-2001 - Direct Deposit Hardship Exemption Request](#)

These forms are recommended for use by all agencies.

Of the 929 Total Outstanding Payroll Warrants on this month's report, 231 of them belong to active employees with the State of Florida.

- 90.9% of those 231 warrants belong to employees who are currently with the same agency that issued the warrant.
- 161 (69.7%) of the 231 warrants belong to active 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 identify outstanding warrants that belong to current employees before the warrants become stale dated and sent to the Division of Unclaimed Property. Former employees may not be aware of an outstanding warrant due to them and should be notified. Agency outreach to current and former employees can result in a greater number 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. **5 of the 13 salary refund warrants on this report have 2024 issue dates.** Since the agencies collected the monies in 2024 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 Form W-2c and potentially requiring them to amend or re-file their previous year tax returns.