

DATE: June 16, 2022

TO: Agency Addressed (No. 27, 2021-2022)

FROM: Paul Whitfield, Director  
Division of Accounting and Auditing  
Department of Financial Services

SUBJECT: EMPLOYEE RELATED PAYMENTS – PROCESS CHANGE

The Division of Accounting and Auditing is announcing a change in how payments to active and recently separated employees are submitted for review and audit beginning July 1, 2022.

All payments made with any of the following object codes, including payments to active or recent employees, those employed within the calendar year must be reviewed by the Bureau of State Payrolls (BOSP) to determine if the Employee Record in PYRL must be updated, or if there are tax implications to the transaction:

1100 – Salary and Wage
1210 – Other Personal Services (OPS)
1220 – OPS – Seasonal Employment
1240 – OPS – OPS Student Graduate
1270 – OPS – Medical
1510 – FICA Contributions
1520 – Retirement Contributions

To facilitate the BOSP review, please send all payments made using the object codes above to [BOSP.Vouchers@myfloridacfo.com](mailto:BOSP.Vouchers@myfloridacfo.com). Vouchers that are submitted for BOSP review should not be submitted directly to the Bureau of Auditing. Once the BOSP review is complete, vouchers will be provided to the Bureau of Auditing for audit and posting.

- Any vouchers containing sensitive data should be sent encrypted. Please call one of the BOSP Employee Records staff listed below to obtain the password.
  - Greg Kulbick (850) 413-5558
  - Angel Zamarron (850) 413-5747
  - Meaghan Allen (850) 413-5494
- Please do not submit these payments to both BOSP and Bureau of Auditing.

- Payments made to active or recently separated employees should be on separate vouchers than vendor payments.
- Each voucher should be saved in PDF format. Please do not include more than one voucher in each PDF document.
- Each PDF should be titled using the naming convention of SWDN\_OLO\_Date. Example: D20-00xx-xxxx\_1100\_06132022.
- Each PDF should include the voucher and all backup documentation for the payment to be made.

In addition, payments to or on behalf of an active employee that are made with any of the following object codes will continue to be reviewed by the Bureau of State Payrolls after they have posted:

1361 – Moving Expenses Third Party – Non-Qualified
2840 – Moving Expenses – Employee – Non-qualified
4980 – Awards/Bonus – State Employees
4982 – Tokens of Recognition Non-Taxable
4991 – Perquisites - General
7400 – Aid to Others – Student Loans

Agencies should continue providing the voucher and all backup documentation for the object codes listed in the table above to the Bureau of Auditing.

Additionally, BOSP will be conducting regular post audits of any payment made with the object codes referenced in this memo for Internal Revenue Services (IRS) compliance regarding taxable compensation.

For questions, please contact Constance Parramore (850) 413-5483 or Greg Kulbick (850) 413-5558.