



HUMAN SERVICES DEPARTMENT
Elderly and Veterans Services Division

2995 N. Dixie Highway • Fort Lauderdale, Florida 33334 • 954-537-2936 • FAX 954-537-2804

MEMORANDUM

DATE: October 7, 2009
TO: Board of County Commissioners
THRU: Bertha Henry, County Administrator
THRU: Susan Myers, Director
Human Services Department
FROM: Stephen Ferrante, Director
Elderly and Veterans Services Division
SUBJECT: Management Response to County Auditor's Report No. 09-16
Elderly and Veterans Services Division Payroll Processing Review

This Management Response addresses the Recommendation contained in the County Auditor's September 17, 2009 Compliance Review entitled: "*Elderly and Veterans Services Division Payroll Processing Review*." This review assesses whether the Elderly and Veterans Division's payroll is being processed in compliance with County Policies and Procedures. This Audit notes that the "Division complied with the County's payroll policies and procedures." In addition, the County Auditor makes the following recommendation:

Recommendation: Board of County Commissioners direct the County Administrator to implement procedures to ensure time cards are reviewed for accuracy by supervisors prior to approval and submission to the Payroll Liaisons for entry into Cyborg.

Response: According to Accounting, Payroll & Tangible Property Procedures, Chapter 4, Payroll "Employee signature attesting to accuracy or recorded hours worked" and "Supervisor's signature of approval" are required. This Audit indicates that all reviewed time cards included supervisors' signatures; however, this Audit specifies that a supervisor signature indicates approval of time cards not a review for accuracy. Following an August 12, 2009 meeting with the County Auditor representatives regarding this review, the Elderly and Veterans Services Division revised its Division Payroll Processing Policy and Procedure to incorporate their suggestion of requiring supervisors provide a "tick mark" or note to confirm their time card review prior to signing time cards as a "best practice." A copy of the August 17, 2009 Division memorandum to the County Auditor's Office is attached.

Thank you.

cc: Evan Lukic, County Auditor
Jeffrey Newton, County Attorney
Pam Madison, Assistant County Administrator



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TO: Kathie-Ann Ulett, Audit Manager
Nicole Samuels, Staff Auditor
County Auditor's Office

FROM: Stephen Ferrante, Director
Elderly and Veterans Services Division

DATE: August 17, 2009

RE: Payroll Compliance Review

Let this memorandum serve to advise that the Elderly and Veterans Services Division has implemented the following two (2) recommendations you provided during our Preliminary Issues Meeting of August 12, 2009:

- Develop and maintain a list of authorized approvers with signatures to be used by payroll liaisons to validate approval of payroll documents
- Require supervisor provide a "tick mark" or note to confirm their time card review prior to signing time cards

Attached please find our Division's revised Payroll Processing Policy and Procedure which incorporates your suggestions.

Please know that our Division appreciated the opportunity to receive this review and your professional guidance.

Thank you.

cc: Susan Myers, Director
Human Services Department
Rose Marie Seekamp, Assistant Director
Elderly and Veterans Services Division Board of County Commissioners, Broward County, Florida
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Title: Payroll – Internal Procedures	Number: F 001
Section (s): All	Page 3
Service: All	Effective Date: 7/01/06
Dates Revised: 8/12/09	Date Rescinded:
Division Director Signature:	

Purpose:

The purpose of this policy is to ensure compliance with the Broward County Human Resources Division and Accounting Division, Payroll Section’s procedures to provide for: accurate compensation for Division employees; paycheck distribution; accurate documentation of applied leave, including Family Medical Leave; and timely notification to employees regarding sick leave monitoring status.

Scope:

This policy applies to all employees of the Broward County Elderly and Veterans Services Division (BCEVSD).

Responsibility:

It is the responsibility of the Division Director and/or designee to implement this policy and procedure. It is the responsibility of Team Supervisors to disseminate this information to all employees under their direction.

Policy:

Salaries, wages, payroll taxes, reimbursements, and associated benefits make up a significant portion of BCEVSD’s expenditures, and it is the policy of BCEVSD to ensure this expenditure reflects proper employee compensation for the work performed. Pay authorization documents that produce payroll checks, as well as reimbursement documents, must be timely and accurate, and payroll checks distributed according to Accounting Division guidelines (ICM, Accounting, Payroll & Tangible Property



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Procedures, Chapter 4, XII), and according to employee instructions. It is the responsibility of the employee to comply with Human Resources procedures for collection of information regarding time away from work; for providing accurate and approved information on all Attendance Records (Form 403-401) and Leave forms (BC102-112); and for accurately documenting mileage and travel reimbursement forms. Each supervisor is responsible for ensuring that salary, wages and reimbursement payments are authorized and in accordance with established policies.

It is the responsibility of designated and authorized BCEVSD employees to quality assure pay authorization documents and enter accurate leave information electronically into the CYBORG system so Accounting, Payroll Section can produce employee paychecks.

It is the responsibility of the Accountant, or other authorized employees to pick-up Paychecks and Deposit Notices bi-weekly from Accounting Division on Thursdays after 2:00 p.m. and to provide to designated supervisor for proper distribution. The Accountant will also pick up the "Payroll Time Entries Report" and give to the Assistant Director so they may quality assure time entries against approved leave slips and time cards.

The designated and authorized Senior Office Support Specialist is responsible for updating the official BC102-102 and forwarding to Human Services Department's Human Resource representative for approval and further forwarding to Accounting, Payroll Section to enter new employees, make any payroll adjustments related to Performance Appraisals, Personnel Actions or other payment adjustments.

It is the policy of BCEVSD to review internal payroll and mileage reimbursement policies and procedures with newly hired staff during Division Orientation occurring within the first two weeks of employment. Staff are provided sample forms for their reference.

Should any employee not be in compliance with this policy or if an employee has remained out of compliance with the mandated policies and procedures after being notified in writing of the non-compliance, the supervisor will develop a corrective action plan with the employee. Any further violation of this policy may be a cause for disciplinary action up to and including employment separation.

Procedures:



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Attendance Records: On a bi-weekly basis, each designated Senior Office Support Specialist prints the Division "Employee Roster." No later than Thursday, noon, preceding the pay period ending date, supervisors will collect from employees all required time cards and approved leave request forms. They will review and provide evidence of review by markings and signature. They will also complete the cover sheet of Supervisor's Attendance/Leave Report; attach to signed forms, and submit to a designated Senior Office Support Specialist. Senior Office Support Specialists will quality assure documents, including comparing to "Employee Roster" to account for required time card submissions, and "Timecard Approver's Signature Checklist", in preparation for data entry into the CYBORG system. All other required forms related to Disability or Compensation are faxed per established County guidelines.

CYBORG Entry: Designated and authorized Senior Office Support Specialists enter data from approved Time Cards and Leave Requests into CYBORG per established guidelines and print out the "Time-Entry Batch Balancing" CYBORG reports. Upon completion, the designated Senior Office Support Specialists meet with the Director or Assistant Director to quality assure the reports against the source documents (time cards and leave requests). The Director or Division Director signs off on the "Time-Entry Batch Balancing" as the Authorized Approver once it is established there are no further adjustments needed. The designated Senior Office Support Specialist faxes the balance totals to Payroll Central no later than noon Monday following the pay period ending date.

Senior Office Support Specialists review and reconcile reports returned by Payroll Central to ensure accuracy of payroll information for each pay period. Discrepancies are e-mailed back to the assigned division representative in Payroll Section for correction.

Paycheck Distribution: Paychecks and Deposit Notices are picked up every other Thursday after 2:00 p.m. at the Governmental Center by the Division Accountant or other authorized employee (Director or Assistant Director). The Accountant gives the Paychecks and Deposit Notices to the Customer Relations Unit (CRU) Supervisor to maintain until distribution begins at 4:00 p.m. (The CRU Supervisor will have a Senior Office Support Specialist alphabetize and classify by Section, Paychecks and Deposit Notices and ensure there is one for each employee, prior to distribution time, and will then return to Supervisor for safekeeping.)

At 4:00 p.m. the CRU Supervisor will give the Paychecks and Deposit Notices to the designated CRU Senior Office Support Specialist for employee distribution. In



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accordance with Accounting Division guidelines, “under no circumstances, are Paychecks to be distributed to employees prior to 4:00 p.m. on the Thursday before payday Friday.” For BCEVSD, this also applies to Deposit Notices.

Each employee must sign the Distribution List to verify they received their Paycheck. Employees may request, in writing, that their Paycheck be released to other individuals.

If the employee does not sign for their paycheck by 4:45 p.m. on Thursday, the CRU Supervisor or Senior Office Support Specialist will hand over the check to the Senior Office Support Specialist in Administration to put in the agency safe. On Friday morning the CRU Supervisor or Senior Office Support Specialist will pick up the Paycheck(s) from the Senior Office Support Specialist in Administration for employee distribution. If the Paycheck is not picked up Friday by 4:45 p.m., it will again be returned to the agency safe and from this time forward, the employee will need to pick it up from the Senior Office Support Specialist in Administration. BCEVS may hold the Paycheck for up to 30 days before returning it to the Payroll Section with a completed Payroll Check Transmittal Form.

Deposit Notices: Deposit Notices are distributed to employees using the same procedures as Paychecks; however, if Deposit Notices are not picked up and signed for by Thursday, they will be locked in the CRU Supervisor’s office for Friday distribution. This procedure will be followed until Tuesday afternoon. On Wednesday morning, following payday Friday, all Deposit Notices not picked up by employees will be placed in their individual mail envelopes located in a file cabinet that is locked each evening.

Mileage Reimbursement: The designated Senior Office Support Specialist ensures that “Employee Reimbursement Request” forms are available in the Forms bins and reflect the current rate of mileage reimbursement.

Employees complete the “Employee Reimbursement Request” indicating travel incurred while performing work activities, but excluding mileage between the employee’s home and normal work location, and submits to their supervisor for approval.

Supervisors ensure that requests submitted for their approval are on the designated and current form. Supervisors review the data on the form to ensure it represents a realistic reflection of travel time and dates of work. Supervisors provide their signature representing they reviewed the information. They also print their name. Signed forms are forwarded to the designated CRU Senior Office Support Specialist for further processing no later than the 17th of the month following the month documented for



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reimbursement. Guidelines for mileage reimbursement requests are outlined in a separate division policy. Due to BCEVSD's need to review and manage expenditures in a timely manner, an employee's failure to submit mileage reimbursement requests according to established Division timelines, will result in formal written notice and may result in subsequent corrective action if non-compliance to guidelines persists.

The designated CRU Senior Office Support Specialist uses an adding machine to calculate the total number of miles traveled and multiplies that by the current rate of reimbursement. The tape is attached to each individual mileage reimbursement request for reference. The Senior Office Support Specialist also accurately prepares the cover sheet of the Employee Reimbursement Request form for each individual request and submits all requests to the Assistant Division Director for authorized signature.

The Assistant Division Director quality assures the mileage requests for completion of data and accuracy of entries, especially distance reported for each entry. Identified discrepancies are shared with employees so they can update the request for resubmission or provide explanation and/or clarification. All requests with authorized signature applied are returned to the CRU Senior Office Support Specialist for further processing.

The CRU Office Support Specialist makes a copy of each request and sends the original "Employee Reimbursement Request" to the Accounting Division, Payroll Section.