



MEMORANDUM

To: Honorable Beam Furr, Mayor,
and Members, Broward Board of County Commissioners

From: Carol J. Breece, Inspector General 

Date: May 21, 2025

Subject: *OIG Final Report Re: Former Broward County Employee Used County Resources in Her Election Campaign for County Tax Collector, Ref. OIG 24-016-M*

Attached please find the final report of the Broward Office of the Inspector General ("OIG") regarding the above-captioned matter.

The OIG's investigation determined that Abiodun "Abbey" Ajayi, while working as the Broward County Records, Taxes and Treasury ("RTT") Operations Manager, used her position at the County to promote her 2024 political campaign for Broward County Tax Collector. This was despite County officials' instructions to her to keep her County employment and the resources available through her County employment separate from her political campaign.

We found that Ms. Ajayi appeared in two video podcasts from her County office during which she promoted her ongoing campaign under unlawful circumstances.

She participated in one of the podcasts during her work day wherein she discussed the RTT as well as her political campaign. But she did not seek or obtain either time off or approval to promote the RTT. During the second podcast, in which she appeared after hours, Ms. Ajayi solicited for campaign contributions. We determined these acts ran counter to state laws that make campaigning for elective office during work hours and soliciting for contributions within a government-owned building first-degree misdemeanors. By participating in one of the podcasts during her work day without taking leave, Ms. Ajayi also violated the County Code's proscription against engaging in activity related to seeking office while on duty.

Finally, our investigation established that Ms. Ajayi used the County email system for campaign-related matters 44 times, which, along with the use of her County office, email, and equipment during the podcasts, violated the County policy prohibitions against using County resources for activity related to seeking elected office.

In accordance with our charter mandate, considering the conduct detailed below, we are referring this matter to the Broward County State Attorney's Office and the Florida Elections



Commission for whatever action those agencies deem appropriate. We are also referring the County Code violation to an administrative hearing officer.

cc: Monica Cepero, County Administrator
Andrew Meyers, County Attorney

BROWARD OFFICE OF THE INSPECTOR GENERAL



FINAL REPORT

OIG 24-016-M
May 21, 2025

***Former Broward County Employee Used County Resources
in Her Election Campaign for County Tax Collector***



**FINAL REPORT RE: FORMER BROWARD COUNTY EMPLOYEE USED
COUNTY RESOURCES IN HER ELECTION CAMPAIGN
FOR COUNTY TAX COLLECTOR**

SUMMARY

The Broward Office of the Inspector General ("OIG") has concluded its investigation into an allegation that now-County Tax Collector Abiodun "Abbey" Ajayi, while the Broward County Records, Taxes and Treasury ("RTT") Operations Manager and a Tax Collector candidate, used her position at the County to promote her 2024 election campaign, to include conducting a YouTube broadcast from a County office in March 2024, despite County officials' instructions to her that she not campaign while on County property.

Our investigation substantiated that allegation, and we found probable cause to believe that Ms. Ajayi engaged in misconduct during her successful election campaign,¹ as her actions ran afoul of prohibitions in state criminal law and local law.

Specifically, our investigation determined that Ms. Ajayi appeared in two video podcasts from her County office wherein she promoted her ongoing campaign, one of which was during a work day. Our investigation also determined that, during the second podcast, in which she participated after hours, Ms. Ajayi solicited campaign contributions. We determined these acts implicated state laws that make campaigning for elective office during work hours and soliciting for contributions within a government-owned building first-degree misdemeanors.

By participating in one of the podcasts during her work day without taking leave, Ms. Ajayi also violated the Broward County Code of Ordinances ("County Code's") proscription against engaging in activity related to seeking office while on duty.

Finally, our investigation established that Ms. Ajayi used the County email system for campaign-related matters 44 times. By using the County email system and her County office and equipment for campaign-related activity, Ms. Ajayi ran afoul of County policy prohibitions against using County resources for activity related to seeking elected office.²

In accordance with our charter mandate, considering the conduct detailed below, we are referring this matter to the Broward County State Attorney's Office and the Florida Elections Commission for whatever action those agencies deem appropriate. We are also referring the County Code violation to an administrative hearing officer.

¹ Misconduct is "any violation of the state or federal constitution, any state or federal statute or code, any county or municipal ordinance or code; or conduct involving fraud, corruption, or abuse." Broward County Charter Sec. 10.01 A.(2).

² Although we determined that Ms. Ajayi's actions amounted to misconduct, we did not determine that she corruptly misused her official position as proscribed by Section 112.313(6), Florida Statutes.



OIG CHARTER AUTHORITY

Section 10.01 of the Charter of Broward County empowers the OIG to investigate misconduct and gross mismanagement by any official or employee of (1) the Charter Government of the County; (2) a municipality within the County; (3) a Voluntary Entity pursuant to a valid interlocal agreement; and (4) a person or entity that provides goods or services to the County, any of its municipalities, or any Voluntary Entity pursuant to a contract for compensation. On her own initiative or based on a signed complaint, the Inspector General may find good cause and commence an investigation.

As part of any investigation, the Inspector General is empowered to subpoena witnesses, administer oaths, and require the production of documents and records. The Inspector General is also empowered to audit any program, contract, or operation of the County, any municipality, or any Voluntary Entity and to audit the operations or performance of any provider relating to its contract for compensation with the County, any municipality, or any Voluntary Entity.

Finally, the OIG is empowered to issue reports, including recommendations; to require officials to provide reports regarding the implementation of those recommendations; and to notify the appropriate civil, criminal, and administrative agencies charged with enforcement. If there is no appropriate agency for enforcement of a civil infraction, the Inspector General may refer the matter to an administrative hearing officer for a quasi-judicial enforcement proceeding.

INDIVIDUAL COVERED IN THIS REPORT

Abiodun “Abbey” Ajayi, Former Broward County RTT Operations Manager

Ms. Ajayi was employed with the County’s RTT Division since 2015. She became its Operations Manager in approximately 2019. Around March 2023, she decided to run for Broward County Tax Collector. She filed her official “Statement of Candidate” on May 1, 2023, and won the election on August 20, 2024.³ On January 7, 2025, Ms. Ajayi was sworn in as Broward County Tax Collector.

RELEVANT GOVERNING AUTHORITIES

Florida Statutes

CHAPTER 104 ELECTION CODE: VIOLATIONS; PENALTIES

Section 104.31 Political activities of state, county, and municipal officers and employees.- . . .

(2) An employee of the state or any political subdivision may not participate in any political campaign for an elective office while on duty.

(3) Any person violating the provisions of this section is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

³ There was no general election for the seat of Tax Collector in 2024; the August 20, 2024, election for that seat was a “Universal Primary Contest.” Last retrieved on April 2, 2025, from <https://enr.electionsfl.org/BRO/3669/Summary>.



CHAPTER 106 CAMPAIGN FINANCING

Section 106.15 Certain acts prohibited.- . . .

(4) No person shall make and no person shall solicit or knowingly accept any political contribution in a building owned by a governmental entity. . . .

(5) Any person violating the provisions of this section commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

Broward County Code of Ordinances (2024)

Chapter 26 – PERSONNEL

ARTICLE II. -PERSONNEL PROGRAM

DIVISION 1. -GENERALLY

Sec. 26-16. - Elected public office.

(a) An employee seeking elected public office shall not engage in any activity related to seeking the office during working hours as a county employee. . . .

County Administrative Policies and Procedures (“CAPP”)

HUMAN RESOURCES PROCEDURES – VOLUME 15 INTERNAL CONTROL HANDBOOK HUMAN RESOURCES DIVISION

Chapter 9 - ETHICS AND CONFLICTS OF INTEREST . . .

I. Standards of Conduct

G. Elected Public Office

1. Employees seeking elected public office are not permitted to engage in any activity related to seeking the office during working hours or in other ways which might constitute an inappropriate use of County time and resources or lead to the impression that the County government endorses their candidacy.
2. The prohibition against the use of County time and resources in a campaign for elective office includes a ban against using County equipment, including vehicles, telephones, copy machines, inter-office mail, or other equipment owned by the County. The employee/candidate is prohibited from participation in campaign activities off duty wearing; a County uniform or driving a County vehicle. . . .
4. The employee choosing to run for elected public office shall disclose his or her candidacy to the employee's immediate supervisor and the Department, Division or Office Director in which the person works within 24 working hours of the time the



employee becomes an official candidate by submitting the necessary candidate papers. Thereafter, the Director shall meet with the employee to ensure that the rules regarding the avoidance of a conflict of interest are clearly understood and that any questions the employee has are addressed. However, campaign-related activities occurring before official candidacy are also subject to these restrictions.

5. The employee/candidate may take reasonable steps, with approval by the supervisor, to minimize the prospect [sic] of a conflict of interest. These steps may include the use of annual leave, job basis leave if applicable, personal days, work schedule adjustment or unpaid leave of absence following approval in advance by the supervisor pursuant to County policies.
6. These limitations and prohibitions are designed to eliminate the possibility of a real or perceived conflict of interest in the best interest of the employee/candidate and the County. If the employee has any questions concerning the applicability of this section, the person is encouraged to contact their supervisor or Division of Human Resources in advance in keeping with the positive, conflict prevention intent of this section.

INVESTIGATION

Investigation Overview

This investigation originated from an allegation that former RTT Operations Manager Abiodun “Abbey” Ajayi used her position at the County to promote her campaign to be elected the Broward County Tax Collector after County officials advised her not to. Our investigation substantiated that allegation and determined that Ms. Ajayi used County resources to promote her successful campaign, which represents violations of State criminal law as well as violations of the County Code and County policy.

The OIG’s investigation involved the review of County records, including emails and timesheets, as well as podcast videos. The OIG also interviewed several current and former County employees, including Ms. Ajayi, and individuals associated with the production of two podcasts.

The Prohibition Against Government Employees Campaigning During Working Hours

While all government officials and employees have a right to engage in political campaign activities, they must not use their official authority or government resources to influence another person’s vote or to affect the outcome of an election. To that end, both state and local law contain prohibitions that guard against such conduct. On the state level, section 104.31 of the Florida Statutes prohibits government employees from participating in any political campaign for an elective office while on duty. Section 106.15 of the Florida Statutes prohibits the solicitation or knowing acceptance of any political contribution in a building owned by a governmental entity. Violations of these provisions constitute first-degree misdemeanors.

Broward County law also contains similar prohibitions. County Code Section 26-16 forbids an employee who is seeking elected public office from engaging in any activity related to seeking the office during County working hours. The County’s Human Resources Procedures, outlined in Volume 15 of its Internal



Control Handbook,⁴ contains the same prohibition. It also prohibits an employee seeking elected public office from engaging in any activity related to seeking the office in any way that might constitute an inappropriate use of County time and resources. This prohibition includes the use of vehicles, telephones, copy machines, inter-office mail, or other equipment owned by the County.

Ms. Ajayi Was Advised of the Prohibitions for County Employees Who Seek Elected Public Office

In line with a change to the Florida Constitution, Broward County was to hold primary and general elections for the first-ever elected Broward County Tax Collector in 2024. According to the former Director of the RTT Division ("Former Director"), sometime in early March 2023, Ms. Ajayi informed him that she was running for that office. After the Former Director learned of Ms. Ajayi's candidacy, he contacted the Human Resources Division ("HR") and received a packet of paperwork and some background information representing what he needed to inform Ms. Ajayi about running for public office as a County employee. The Former Director told us he met with Ms. Ajayi; provided her the packet he received from HR; and informed her she could not use County personnel, resources, or work hours for her campaign. He believed this meeting took place within a week of her informing him that she was running for office.

The packet the Former Director identified included a March 15, 2023, memorandum from him to Ms. Ajayi titled, "Rules and Regulations for County Employees Seeking Elected Office" along with 63 pages detailing County policies labeled with the header, "**WORK HOURS, LEAVE AND PAY POLICIES.**" (Exhibit 1)⁵ This memorandum⁶ put Ms. Ajayi on notice that there were "specific prohibitions and obligations stipulated in the Broward County Code, the Administrative Code and corresponding human resources personnel policies and procedures, specific to a County employee who has qualified to run for public office." (Exhibit 1) As shown below, the memorandum stated that it included enclosures of specific sections of the Human Resources Internal Control Handbook, the Broward County Administrative Code, and the Broward County Code of Ordinances.

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⁴ The County's Internal Control Handbook is an annex to the Broward County Administrative Code.

⁵ The OIG included the documents in this exhibit in the same form that the County produced them. The OIG did not make any of the markings contained therein.

⁶ While the memorandum contained the Former Director's digital signature, also dated March 15, 2023, he could not remember the circumstances behind his digital signature. He informed OIG staff that he provided Ms. Ajayi the paperwork in person. However, in her interview, Ms. Ajayi did not recall the Former Director handing her the memorandum when they met. Nonetheless, Ms. Ajayi agreed that at some point she received the memorandum.



It is my understanding that you are considering running for the elected Tax Collector Office. As you may be aware, there are specific prohibitions and obligations stipulated in the Broward County Code, the Administrative Code and corresponding human resources personnel policies and procedures, specific to a County employee who has qualified to run for public office. This memorandum is being sent to you in compliance with the intent and purpose of those provisions and is the reason I asked to meet with you to formally present and discuss it.

I am attaching copies of the pertinent regulations for your review and acknowledgement. During the time period from the close of qualifying through the date of election, you will note that any requests for leave must be taken in the form of annual leave or job basis leave. Leave Without Pay requests cannot be considered for approval until annual/job basis leave accruals have been exhausted. Like all other employees, you cannot "flex" your daily schedule by combining lunch and break times in lieu of requesting annual/job basis leave. Like all other employees, any request for leave will be based on operational need.

Should you have any questions or require clarification or amplification of any aspect after reviewing the enclosed regulations or Administrative and Code of Ordinances provisions, please don't hesitate to contact me. Additionally, should you have any further questions during the campaign period, the regulations encourage you to make your inquiry to your supervisor, my office, or the Director of Human Resources at your first opportunity.

Thank you for your understanding in these very important matters. I know that you share Broward County's commitment to ensuring that County business is conducted with the utmost integrity and know that you will make every effort to avoid the appearance of any unethical or prohibited behavior, acts or conflicts while on duty as a County employee and running for a public office to further serve the community as a local elected official.

I wish you the best of luck in your new endeavor.

ENCLOSURES:

Section 4-13, 4-52, 9-3, and 9-4 of the Human Resources Internal Control Handbook
Section 14.265, Broward County Administrative Code
Section 26-16, Code of Broward County, Florida

cc: George Tablack, Chief Financial Officer, Finance and Administrative Services Department
David Kahn, Director, Human Resources Division
Allen Wilson, Assistant Director, Human Resources Division
Cecilia Woodruff, Human Resources Generalist, Human Resources Division

OIG Figure 1: Excerpt of memo from Former Director to Ms. Ajayi dated March 15, 2023 (Exhibit 1)

Ms. Ajayi's Unlawful Campaign Activity During Online Appearances

Through our investigation, we observed that Ms. Ajayi promoted her campaign for Broward County Tax Collector during two online podcasts in which she participated from her County office in one of them and appeared to participate from her County office in the other. We determined that Ms. Ajayi engaged in



misconduct during these appearances when she campaigned during County time in one of the podcasts and solicited contributions in a government-owned building in the other, behavior prohibited by state and local law.

1. March 26, 2024, Appearance on the Adams Brothers Podcast

Email records showed that on March 11, 2024, one of the hosts from a podcast called the Adams Brothers Podcast⁷ contacted Ms. Ajayi through her campaign email to invite her to appear on the podcast since she was running for Broward County Tax Collector. The two ultimately agreed to a March 26, 2024, Zoom appearance at 6 p.m. (Exhibit 2)

On March 25, 2024, the Adams Brother Podcast emailed a Zoom invitation to Ms. Ajayi at her campaign email address. The next morning, on March 26, 2024, at approximately 10:45 a.m. and 10:51 a.m., Ms. Ajayi's County email address, AAJAYI@broward.org, received two emails from what appeared to be her personal email address, abbey.ajnoonan@gmail.com, containing her campaign background banner. (Composite Exhibit 3)⁸ An excerpt of one of the emails is featured below.

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⁷ According to the Adams Brothers Podcast's YouTube "About" section, the podcast talks "about sports, entertainment, true crime and politics. Come here also for local and national news and events. We are heavily involved in the betterment and empowerment of Black American [sic]."

⁸ The OIG Special Agent emailed herself the emails contained in Composite Exhibit 3 in order for the emails to reflect the sender's and receiver's email addresses within the thread when printed. The attachments that appear in the emails are the attachments contained in the original email thread.



From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Tuesday, March 26, 2024 10:45 AM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Name

External Email Warning

This email originated from outside the Broward County email system. Do not reply, click links, or open attachments unless you recognize the sender's email address (not just the name) as legitimate and know the content is safe. Report any suspicious emails to ETS Security by selecting the Report Suspicious Report Phish button.

[Report Suspicious](#)

FYI



From: Abbey Ajayi

OIG Figure 2: Excerpt of campaign background banner included in a March 26, 2024, email (Composite Exhibit 3)

Later that day, at approximately 5:15 p.m., Ms. Ajayi's County email address received a forwarded email from her campaign email address, abbeyfortaxcollector@gmail.com. The email included the March 25, 2024, Zoom meeting invite from the Adams Brothers Podcast along with the meeting link. (Composite Exhibit 3)



Ms. Ajayi appeared on the Adams Brothers Podcast on March 26, 2024, in a segment titled, "Live With Abbey Ajayi candidate for Broward County Tax Collector."⁹ During the podcast, Ms. Ajayi discussed her past experience that made her a good candidate for Broward Tax Collector, including her eight years of tax collection experience. She discussed how, if elected, she would want to expand offices across the County to better provide accessibility to the community, as well as increase outreach to educate members of the County about the services and processes of the Broward County Tax Collector's office. At the conclusion of the segment, one of the hosts asked her to provide her contact information for the viewers. Ms. Ajayi replied, "Alright, please donate abbeyajayi.com . . . and August 20, vote Abbey for Tax Collector. Thank you."

In reviewing the video of Ms. Ajayi's appearance on the Adams Brothers Podcast, we noted that Ms. Ajayi appeared to have a virtual background. It appeared to be the same image of her campaign background banner that was attached to the March 26, 2024, email from Ms. Ajayi's campaign email address to her County email address earlier the same day, as shown in OIG Figure 2 above. With the virtual background in place, one would not be able to determine where Ms. Ajayi was during her appearance. However, the virtual background sporadically dropped during Ms. Ajayi's appearance, revealing a purse and pillow on top of a blue chair. The image below in OIG Figure 3 shows what appeared in the bottom right-hand corner of the frame when the virtual background dropped.



OIG Figure 3: Screenshot of the March 26, 2024, Adams Brothers Podcast (emphasis added) (<https://www.youtube.com/watch?v=pbcbhyWXmyo>)

2. March 29, 2024, Appearance on Time Out 360's YouTube Channel¹⁰

On March 29, 2024, at 9:05 a.m., one of the hosts from Time Out 360 sent an email to Ms. Ajayi's campaign email address, inviting her to join its live podcast. The email, the subject of which was, "Join me on StreamYard," included a link to join the live podcast. (Composite Exhibit 3) Approximately 40 minutes later, Ms. Ajayi forwarded the email from her campaign email address to her County email address. As seen below, the body of the forwarded email read, "Abbey Ajayi Candidate for Tax Collector."

⁹ Adams Brothers Podcast. (2024 March 26). *Live With Abbey Ajayi candidate for Broward County Tax Collector*. YouTube. <https://www.youtube.com/watch?v=pbcbhyWXmyo>

¹⁰ Time Out 360 is a YouTube channel that "discusses the latest social, economic, cultural and political issues relevant to the empowerment of our community." YouTube. <https://youtube.com/@timeout360>.



From: Abbey Ajayi <abbeyfortaxcollector@gmail.com>
Sent: Friday, March 29, 2024 9:45 AM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Fwd: Join me on StreamYard

External Email Warning

This email originated from outside the Broward County email system. Do not reply, click links, or open attachments unless you recognize the sender's email address (not just the name) as legitimate and know the content is safe. Report any suspicious emails to ETS Security by selecting the Report Suspicious or Report Phish button.

[Report Suspicious](#)

Abbey Ajayi
Candidate for Tax Collector

Begin forwarded message:

From: Schlegel Jean-Louis <cbtcbroward@gmail.com>
Date: March 29, 2024 at 9:05:58 AM EDT
To: abbeyfortaxcollector@gmail.com, wsrfwavs@gmail.com
Subject: Join me on StreamYard

Join me as a guest on StreamYard.

Here is your link: <https://streamyard.com/dvni6ndric>

You'll need the following:

- A laptop or desktop.
- A recent version of Chrome or Firefox.

OIG Figure 4: Excerpt of Time Out 360 email invite to Ms. Ajayi's campaign email address and forwarded email from Ms. Ajayi's campaign email address to Ms. Ajayi's County email Address (Composite Exhibit 3)

Approximately twenty minutes after her County email address received Time Out 360's StreamYard link from her campaign email address, Ms. Ajayi appeared on Time Out 360's podcast titled, "Community Impact of Tax Collections."¹¹ Ms. Ajayi appeared along with two hosts from Time Out 360 and a business consultant, who occasionally participated as a co-host.

¹¹ Time Out 360. (2024, March 29). *Community Impact of Tax Collections*. YouTube. <https://www.youtube.com/watch?v=84sULMxOUj8>. The podcast also aired on the radio.



As seen on the screenshot below taken from video of the Time Out 360 podcast, Ms. Ajayi was sitting in what appeared to be an office. In the background, there was a tall brown desk with cabinets, a blue chair,¹² and a pillow on the chair.



OIG Figure 5: Screenshot of Ms. Ajayi on the Time Out 360 Podcast on March 29, 2024 (<https://www.youtube.com/watch?v=84sULMxOUj8>)

During the podcast, Ms. Ajayi answered several of the hosts' questions pertaining to tax related topics. Towards the end of Ms. Ajayi's appearance, one of the hosts asked Ms. Ajayi if she was running for the County Tax Collector seat and, if so, what changes she would make to the office if she were elected.

Ms. Ajayi confirmed that she was running for office in the County Tax Collector election and mentioned that her 30 years of experience would help her in serving in that position. She then went on to explain the changes she would make if elected. In response to one of the co-host's request for her contact information for the public at the conclusion of the interview, Ms. Ajayi stated "...I can be reached at abbeyfortaxcollector@gmail.com and also my website abbeyajayi.com."

In light of Ms. Ajayi's appearance on the Time Out 360 podcast on a Friday, at 10:00 a.m., we reviewed Ms. Ajayi's timecard for the period covering March 29, 2024. She did not request nor was approved any leave for that day. (Exhibit 4)

We discussed the scope of Ms. Ajayi's duties with her direct supervisor, the RTT Senior Manager. To begin, he advised that Ms. Ajayi was an Operations Manager with flexible working hours. However, her standard schedule was 8:30 a.m. to 5:00 p.m., subject to division needs. Employees did not typically make up for hours they did not work by working those hours at

¹² The blue chair appeared to be the same chair in OIG Figure 3.



another time. He was unaware of whether Ms. Ajayi had appeared on any podcasts in an official capacity in the past. However, outreach efforts related to the tax collection process on behalf of the County required prior approval and Ms. Ajayi had not requested permission to participate in such events.

The Senior Manager recognized the office Ms. Ajayi was sitting in OIG Figure 5 as her County office. He recognized it because it used to be his office, and the furniture had not changed. He told the OIG he repeatedly told Ms. Ajayi she had to campaign on her own time, avoid conflicts with her County duties, and refrain from speaking on behalf of the County while campaigning.

The Former Director told us that Ms. Ajayi attended a few County-sponsored recruitment events in the past where she set up a table and spoke about employment opportunities in RTT. He did not recall any other speaking engagements she participated in on behalf of the office. He also told us that Ms. Ajayi became more interested in public speaking after announcing her candidacy. Employees seeking to participate in public speaking engagements on behalf of the office were required to obtain prior approval. Ms. Ajayi approached him about speaking engagements, but he could not remember the details of their conversations. He was hesitant to approve her participation because he wanted to avoid any conflict between her role as a County employee and her campaign. In his view, Ms. Ajayi should have requested prior approval before participating on the Time Out 360 podcast. She did not.

3. *Ms. Ajayi's Explanation for Her Conduct During Her Appearances on the Adams Brothers Podcast and Time Out 360 Podcast*

During her interview with the OIG, Ms. Ajayi confirmed that the background she used for the March 26, 2024, Adams Brothers Podcast was her campaign background. She said she could not explain why she emailed her campaign banner to her County email address given the fact that she had it saved on her personal laptop.

Furthermore, she said she could not positively identify the blue chair that appeared in OIG Figure 3 as the chair in her office, as shown in OIG Figure 5. Nor could she recall whether she used her personal laptop to appear on the podcast.

Ms. Ajayi said she recalled participating in a Time Out 360 podcast but said she could not recall details such as the date and the device she used for her appearance. Although she also said that she did not remember where she was when she participated in the podcast, she agreed that it appeared to be from her County office when we showed her a still shot from the podcast. According to her, the podcast focused on the RTT's programs for minorities rather than her campaign. However, as she provided her campaign email and website in response to questions about her campaign during the episode, she offered, "In hindsight, I should have said, 'Stop, I can't talk about that.'" She also explained that it was hard balancing her County job and campaign responsibilities. If she were to do it over again, she would have quit her County job before running for office.

Our investigation determined that Ms. Ajayi engaged in misconduct when she crossed the line between Broward County employee and political candidate during two podcast appearances. First, Ms. Ajayi



unlawfully solicited for campaign contributions during the Adams Brothers podcast. As she appeared to be in her County office when she asked viewers to donate, the solicitation was proscribed by section 106.15(4) of the Florida Statutes, which prohibits soliciting campaign contributions in a government-owned building. She also violated the County policy against using County resources for her campaign when she used her County office, email, and equipment for her appearance on the podcast.

Ms. Ajayi engaged in additional misconduct when she appeared on the Time Out 360 podcast during working hours to campaign for elected office.¹³ Although she offered during her OIG interview that the purpose of her appearance was to speak to the community about what RTT did, our investigation determined she was not acting in her official capacity as an employee of the RTT when she appeared on the program. Rather, she was campaigning for elected office. To begin with, Time Out 360 sent the invitation to join its podcast to Ms. Ajayi's campaign email address. Ms. Ajayi forwarded that email to her County email address with no indication that the event was related to her job. Instead, the body of the forwarded email read, "Abbey Ajayi Candidate for Tax Collector." During her appearance, which she conducted in her County office, she promoted herself for County Tax Collector and provided her campaign email address and website as her contact information. Accordingly, Ms. Ajayi's appearance on Time Out 360, and her use of her County office, email, and equipment to do so, violated the County's prohibitions against campaigning during working hours found in Sec. 26-16 of the Broward County Code and using County resources for her campaign¹⁴ found in the County's Internal Control Handbook.

Ms. Ajayi's County Policy Violations by Using Her County Email

Our investigation also determined that Ms. Ajayi violated County policy by using the County email system for activity related to her campaign on numerous other occasions. Specifically, we observed that, between June 2, 2023, and July 29, 2024, Ms. Ajayi's County email address either sent or received 44 campaign-related emails, 29 of which were sent or received on weekdays during Ms. Ajayi's scheduled working hours of 8:30 a.m. to 5:00 p.m. (Composite Exhibit 3)^{15,16}

As described above, we observed that Ms. Ajayi used the County email system to facilitate her online campaign appearances with Time Out 360 and the Adams Brothers Podcast. We also observed occasions where Ms. Ajayi forwarded to her County email address campaign-related information and campaign-related business. For instance, as shown below, on November 2, 2023, Ms. Ajayi sent from what appeared to be her personal Gmail address to her County email address, a copy of an agenda for a campaign fundraiser that same day, as follows:

¹³ We also investigated another candidate's use of County resources during his campaign. This candidate was also a County employee. The only impropriety we noted in the other candidate's case was that he also appeared on a podcast from what appeared to be his County office. However, the appearance appeared to be at 6:00 p.m., after his working hours. During the podcast, he did not solicit contributions for his campaign. We considered this an isolated, *de minimis* violation and declined to issue a report.

¹⁴ We discuss Ms. Ajayi's other improper use of the County email system below.

¹⁵ If Ms. Ajayi was in fact on duty when she sent or received those emails, such would represent additional campaign-related activity during working hours.

¹⁶ The OIG counted thread email discussions as one email when counting the relevant emails. Also, we only included attachments to relevant emails when they were not overly burdensome.



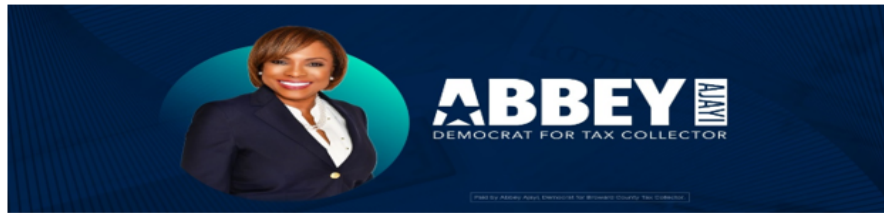
From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Thursday, November 2, 2023 4:05 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Agenda

External Email Warning

This email originated from outside the Broward County email system. Do not reply, click links, or open attachments unless you recognize the sender's email address (not just the name) as legitimate and know the content is safe. Report any suspicious emails to ETS Security by selecting the Phish Alert Report button.

From: Abbey Ajayi

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AGENDA

ABBEY AJAYI CANDIDATE FOR TAX COLECTOR

FUND RAISING EVENT – NOVEMBER 2, 2023

HOSTED BY MOJI & BIOLA ADEKUNBI

- 1. Opening prayers.**
- 2. Welcome address.**
- 3. Brief remarks from host and hostess**
- 4. Introduction and remark – Congresswoman Sheila Cherfilus McCormick**
- 5. Introduction of Candidate Abbey Ajayi – Biola Adekunbi**
- 6. Donations!!! Donation!!!!**
- 7. Questions and Answers**
- 8. Vote of thanks/Closing**

OIG Figure 6: Email and Agenda Attachment for a Campaign Fundraising Event on November 2, 2023 (Composite Exhibit 3)

In another instance, on April 26, 2024, Ms. Ajayi sent an email, with the subject "Script," from her personal Gmail address to her County email address with a Word document attached titled, "Radio Ad 60 Sec." As shown below, the document, which began "Abbey Ajayi for Tax Collector Radio Script 60" appeared to be a short speech wherein she campaigned for tax collector.



From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Friday, April 26, 2024 5:29 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Script

External Email Warning

This email originated from outside the Broward County email system. Do not click on links or attachments unless you recognize the sender's email address (not just the name) and you are sure the content is safe. Report any suspicious emails to ETS Security by selecting the Report Suspicious or Report Phish button.

Report Suspicious

From: Abbey Ajayi

Abbey Ajayi for Tax Collector Radio Script 60"

Hi. I'm Abbey Ajayi, Democrat for Broward County Tax Collector.

This is the first time in Broward County history that our residents will vote to elect their tax collector.

For the past eight years, I have been performing the duties of tax collection and have served as Manager of the Tax Collector's office for the past five years.

During my tenure, we fully automated the tax collector's office, ensured there were various ways for residents to make payments and affordable methods of payment, and significantly increased efficiency.

No other candidate has the experience I have managing the tax collector's office.

Additionally, I have more than 30 years of experience in the banking and financial services industry.

On August 20, please vote for me, Abbey Ajayi for Broward County Tax Collector.

Paid by Abbey Ajayi, Democrat for Broward County Tax Collector.

OIG Figure 7: Excerpt of April 26, 2024, email and script for radio ad attachment (Composite Exhibit 3)



In yet another instance, on June 27, 2024, at 10:36 a.m., Ms. Ajayi forwarded an email from what appeared to be her personal email address to her County email address with the subject line "Fwd: Hispanic votes form." Attached to this email was a blank PDF titled "Candidate Questionnaire (1).pdf." At 1:21 p.m., Ms. Ajayi sent an email from her County email address to her personal Gmail address, with the subject line "Form." This email included a PDF attachment titled "AAjayi - Candidate Questionnaire.pdf" along with "image001.png." The attachment appeared to be a completed version of the PDF form titled, "Candidate Questionnaire (1).pdf," which was initially attached to the 10:36 a.m. email. (Composite Exhibit 3)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Thursday, June 27, 2024 10:36 AM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Fwd: Hispanic votes form

External Email Warning

This email originated from outside the Broward County email system. Do not reply, click links, or open attachments unless you recognize the sender's email address (not just the name) as legitimate and know the content is safe. Report any suspicious emails to ETS Security by selecting the Report Suspicious or Report Phish button.

[Report Suspicious](#)

From: Abbey Ajayi

Begin forwarded message:

From: ABBEY AJAYI <abbey.ajnoonan@gmail.com>
Date: June 27, 2024 at 12:41:45 AM EDT
To: ABBEY AJAYI <abbey.ajnoonan@gmail.com>
Subject: Hispanic votes form

Here is the form.



Candidate Questionnaire:

Candidate Name: _____

Municipality: _____

Group/Seat/ District: _____

Incumbent: Y / N

Professional Background: _____

Family/Marital Status: _____

Relevant Experience: _____

Community Involvement: _____

Affiliations: _____

Endorsements: _____

List the Three top Reasons for running: _____

Special/Interesting personal fact: _____

The Hispanic Vote (PAC)

OIG Figure 8: Email dated June 27, 2024, with a blank Hispanic Vote candidate questionnaire attached (Composite Exhibit 3)



From: Ajayi, Abbey A.
Sent: Thursday, June 27, 2024 1:21 PM
To: Abbey Gmail <ABBEY.AJNOONAN@GMAIL.COM>
Subject: Form

This is the form.

Abbey Ajayi, M.B.A., C.F.C.A
Operations Manager, Tax & License Section
Records, Taxes, and Treasury Division
115 S. Andrews Avenue, Room A-100
Fort Lauderdale, FL 33301
Ph: 954-357-5378

Email: ajayi@broward.org

Visit us online at: www.broward.org/recordstaxestreasury

Pay Online at: <https://county-taxes.net/Broward/Broward>



(Intentionally left blank)



Candidate Questionnaire:

Candidate Name: Abbey Ajayi

Municipality: Broward County

Group/Seat/ District: Broward County Tax Collector

Incumbent: Y / N N/A - New constitutional office

Professional Background: Manager of the Broward County Tax Collector's office.
Certified by Florida Dept of revenue, 30 yrs Financial industry experience., Executive MBA, FAU.

Family/Marital Status: Married with three children.

Relevant Experience: Manager of the Tax Collector's office, 8 yrs of tax collection experience performing all the duties that are stipulated by law for the Tax Collector to do. Management of public funds, managing high performing staff, servicing residents of Broward County-second largest County in the state with 2 million people. 30 yrs of financial services experience in banking and investment.

Community Involvement: I am a member of the League of Women Voters that conducts voter registrations, and other initiatives across the County. Jointly with other organizations, I volunteer to serve at food banks, back to school resource distribution. Financial literacy - coaching and guiding young adults about building wealth. Mentoring young adults from start of career to choose the right path forward.

Affiliations: Democrat, Florida Tax Collector association, National Association of Ins and Financial Advisors. St. Coleman's church.

Endorsements: Commissioner Linda Hill Anderson, Vice Mayor Beverly Perkins, Commissioner Don D'Arminio School Board Member Sarah Leonardi, Mayor Felicia Brunson, Broward Young Democrats and others.

List the Three top Reasons for running: I am a dedicated public servant that loves helping people. As the current Manager of the Tax Collectors office we solve problems that impact a significant asset - people's homes.

I feel honored to educate and inform our community about our office to take advantage of the opportunities available. I want to continue to ensure that County services are funded as this is critical for our marginalized communities to ensure they receive the services they need for their health, funding education, and a safe environment for us to live.

Special/Interesting personal fact: Immigrant, love dogs.

The Hispanic Vote (PAC)

OIG Figure 9: Email dated June 27, 2024, with the completed Hispanic Vote candidate questionnaire attached (Composite Exhibit 3)

During her OIG interview, Ms. Ajayi said that, while she knew it was prohibited, she could not explain why she forwarded campaign materials, including a radio script, a campaign background, and a podcast link, to her County email address. She also said that, if she had to do it again, she would have quit her County job to campaign and that it was hard for her to balance her County job and campaign responsibilities.

Again, the emails described above are but a sample of the 44 emails we reviewed showing Ms. Ajayi's use of her County email for purposes of her campaign. Such misuse of the County's resources amounted to violations of County policy contained in Chapter 9, Section I. G. of the CAPP.



INTERVIEW SUMMARIES

As a part of the investigation, the OIG conducted several interviews. The statements made in significant interviews are summarized below.

1. *Interview of Abiodun “Abbey” Ajayi, Former RTT Operations Manager*

Ms. Ajayi decided to run for office sometime around May 2023 and informed the Former Director shortly after. She discussed her candidacy with the Former Director in a one-on-one meeting. She received a March 15, 2023, memorandum from the Former Director but could not recall if she received anything at the meeting. She stated that the memorandum could have been emailed to her. She must have read it at some point but could not recall whether she reviewed the attachments, as “[i]t was a lot of paperwork.”

As a former communications contact for the office, Ms. Ajayi’s name was on the website for inquiries. She may have participated in speaking engagements on behalf of RTT but could not recall any of them. RTT employees had to get prior approval to participate in speaking events on behalf of RTT from the Senior Manager for larger events like a business forum.

Ms. Ajayi appeared on more than one podcast for her campaign. She recalled the Adams Brothers Podcast and confirmed she used her campaign banner as her virtual background but did not recall where she was when she appeared on it. Ms. Ajayi acknowledged she provided her campaign website at the end of her appearance. Ms. Ajayi later reviewed a screenshot of an instance when her virtual background dropped on the Adams Brothers Podcast and could not positively identify the blue chair in the shot as the chair in her County office.

Ms. Ajayi recalled participating in a Time Out 360 podcast but could not recall details such as the date, location, or the device she used for her appearance. The podcast focused on office programs for minorities rather than her campaign. However, as she provided her campaign email and website in response to questions about her campaign during the episode, she offered, “In hindsight, I should have said, ‘Stop, I can’t talk about that.’” She offered that she did not have a set lunch or break time to explain why her timesheet reflected she was working on the day of the Time Out 360 podcast. She was uncertain about handling campaign discussions as a County employee.

Ms. Ajayi could not explain why she forwarded campaign materials, including a radio script, a campaign background, and a podcast link, to her County email address. She understood doing so was prohibited. If she had to do it again, Ms. Ajayi would have handled things differently. She would have “quit.” It was hard balancing her County job and campaign responsibilities.

2. *Interview of the Senior Manager*

The Senior Manager was Ms. Ajayi’s direct supervisor. He became her direct supervisor in 2015 or 2016. Although Ms. Ajayi had flexible working hours, her standard schedule was 8:30 AM to 5:00 PM, subject to division needs. Employees do not typically account for time that they were not working by making it up later.



Ms. Ajayi's office was a glass-enclosed space in the tax area of the Annex at Government Center East "GCE." She was assigned a County computer, desk phone, laptop, and mobile phone. People passing by Ms. Ajayi's office cannot see her computer screen because of how her office is laid out. The Senior Manager was unaware of any instances where Ms. Ajayi appeared on a podcast in her capacity as a County employee. Outreach efforts related to the County's tax collection process required prior approval. Ms. Ajayi had not requested permission to participate in such events.

He identified the office Ms. Ajayi was sitting in during the Time Out 360 podcast as Ms. Ajayi's office. That used to be his office, and it still had the same furniture.

Ms. Ajayi was a candidate for County Tax Collector and had been informed of County policies regarding employee candidacy. Both the Former Director and he made clear to Ms. Ajayi that she had to campaign on her own time, avoid conflicts with County duties, and refrain from speaking on behalf of the County while campaigning. The Senior Manager also discussed with Ms. Ajayi leave policies for County employees running for office. He repeatedly discussed these policies with her after she declared her candidacy.

3. *Interview of the Former Director*

The Former Director was RTT's director from approximately 2011 through his retirement in July 2024. Although he did not remember when Ms. Ajayi informed him she was running for County Tax Collector, he reached out to HR, and they provided him a packet of documents outlining the rules for County employees running for public office. He met with Ms. Ajayi in his office, gave her the packet, and informed her that she could not use County personnel, resources, or work hours for her campaign. The packet contained approximately six or seven documents detailing County policies. The Former Director told Ms. Ajayi to read the documents and let him know if she had any questions.

During his discussion with Ms. Ajayi, he emphasized the importance of keeping her job and campaign separate. Specifically, he explained that she could not use County staff or office equipment, such as her County computer, for campaign purposes. He did not recall whether Ms. Ajayi responded or asked any questions. During the meeting, Ms. Ajayi looked through the documents, but he was not sure if she read them thoroughly. Ms. Ajayi received a copy of the memo and all the enclosures.

Ms. Ajayi attended a few County-sponsored recruitment events in the past where she set up a table and spoke about employment opportunities in RTT. He did not recall any other speaking engagements in which she participated on behalf of the office. Ms. Ajayi became more interested in public speaking after declaring her candidacy. Employees seeking to participate in public speaking engagements on behalf of the office were required to obtain prior approval. He was hesitant to approve her participation because he wanted to avoid any conflict between her role as a County employee and her campaign. Ms. Ajayi approached him about speaking engagements, but he could not remember the details of their conversations. Ms. Ajayi should have requested prior approval before participating on the Time Out 360 podcast. She did not.



4. Interview of Director

The current RTT Director was the RTT Assistant Director when Ms. Ajayi began running for Broward County Tax Collector. She did not supervise Ms. Ajayi directly but interacted with her periodically. Ms. Ajayi was not allowed to attend any functions on behalf of the County without prior approval from either the Former Director or the Senior Manager. The Director had never heard of any RTT employees appearing on a podcast to discuss office operations. The Former Director informed the Director of Ms. Ajayi's candidacy for County Tax Collector. The Director knew that the Former Director met with Ms. Ajayi in March 2023 to discuss the rules for County employees running for public office.

RESPONSE TO THE PRELIMINARY REPORT

In accordance with Section 10.01(D)(2)(a) of the Charter of Broward County, preliminary copies of this report were provided to the County and any implicated parties for their discretionary written responses. The County, through the County Administrator, communicated that it would not be responding, as Ms. Ajayi was no longer employed by the County. Ms. Ajayi's response, which she submitted through her attorney, is attached and incorporated herein as Appendix A.

Response from Abiodun "Abbey" Ajayi, Former RTT Operations Manager

In Ms. Ajayi's response, she does not challenge the OIG's determinations but rather focuses on describing her background and character. Against this backdrop, she explains that her violations—violations she describes as "de minimis"—were not the product of either willful or malicious behavior. Instead, she asserts, they were unintentional acts caused by the challenge of wearing two hats of campaigning for public office and continuing her commitment to her County job.

CONCLUSION

We have concluded our investigation into an allegation that Abiodun "Abbey" Ajayi, while working as the Broward County Records, Taxes and Treasury ("RTT") Operations Manager, used her position at the County office to promote her 2024 election campaign, to include conducting a YouTube broadcast from a County office in March 2024, despite County officials' instructions to her that she not campaign while on County property. Our investigation substantiated this allegation, and we found probable cause to believe that Ms. Ajayi engaged in misconduct during her successful campaign to be elected the Broward County Tax Collector.

Ms. Ajayi appeared in two video podcasts during which she promoted her ongoing campaign, one podcast which was during her work day and for which she did not seek or obtain approval either for time off or to promote the RTT. During the second podcast, in which she appeared after hours, Ms. Ajayi participated in the podcast from her County office and solicited for campaign contributions. We determined these acts ran counter to state laws that make campaigning for elective office during work hours and soliciting for contributions within a government-owned building first-degree misdemeanors.

Finally, our investigation established that Ms. Ajayi used the County email system for campaign-related matters 44 times, which, along with the use of her County office, email, and equipment during the



podcasts, violated the County policy prohibitions against using County resources for activity related to seeking elected office.

In her response to the preliminary version of this report, Ms. Ajayi, through her attorney, did not challenge the OIG's determinations. Instead, Ms. Ajayi generally offered that any impropriety in her conduct was neither malicious, willful, nor deliberate.

In accordance with our charter mandate, we are referring this matter to the Broward County State Attorney's Office and the Florida Elections Commission for whatever action those agencies deem appropriate. We are also referring the County Code violation to an administrative hearing officer.

OIG 24-016-M

EXHIBIT 1



Finance and Administrative Services Department

Records, Taxes, and Treasury Division • Administration

115 S. Andrews Avenue, Room 120 • Fort Lauderdale, Florida 33301 • 954-357-5777 • FAX 954-357-5731

MEMORANDUM

TO: Abiodun Ajayi, RTT Manager
Records, Taxes, and Treasury Division

FROM: Thomas Kennedy, Director
Records, Taxes, and Treasury Division

RE: Rules and Regulations for County Employees Seeking Elected Office

DATE: March 15, 2023

It is my understanding that you are considering running for the elected Tax Collector Office. As you may be aware, there are specific prohibitions and obligations stipulated in the Broward County Code, the Administrative Code and corresponding human resources personnel policies and procedures, specific to a County employee who has qualified to run for public office. This memorandum is being sent to you in compliance with the intent and purpose of those provisions and is the reason I asked to meet with you to formally present and discuss it.

I am attaching copies of the pertinent regulations for your review and acknowledgement. During the time period from the close of qualifying through the date of election, you will note that any requests for leave must be taken in the form of annual leave or job basis leave. Leave Without Pay requests cannot be considered for approval until annual/job basis leave accruals have been exhausted. Like all other employees, you cannot "flex" your daily schedule by combining lunch and break times in lieu of requesting annual/job basis leave. Like all other employees, any request for leave will be based on operational need.

Should you have any questions or require clarification or amplification of any aspect after reviewing the enclosed regulations or Administrative and Code of Ordinances provisions, please don't hesitate to contact me. Additionally, should you have any further questions during the campaign period, the regulations encourage you to make your inquiry to your supervisor, my office, or the Director of Human Resources at your first opportunity.

Thank you for your understanding in these very important matters. I know that you share Broward County's commitment to ensuring that County business is conducted with the utmost integrity and know that you will make every effort to avoid the appearance of any

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unethical or prohibited behavior, acts or conflicts while on duty as a County employee and running for a public office to further serve the community as a local elected official.

I wish you the best of luck in your new endeavor.

ENCLOSURES:

Section 4-13, 4-52, 9-3, and 9-4 of the Human Resources Internal Control Handbook
Section 14.265, Broward County Administrative Code
Section 26-16, Code of Broward County, Florida

cc: George Tablack, Chief Financial Officer, Finance and Administrative Services
David Kahn, Chief Human Resources Manager, Human Resources Division
Allen Wilson, Human Resources Manager, Human Resources Division
Cecilia Woodruff, Human Resources Generalist, Human Resources Division

WORK HOURS, LEAVE AND PAY POLICIES

BENEFIT ELIGIBLE EMPLOYEES as referenced throughout this handbook are employees who are appointed to full time and part time 20+ positions that are included in the County's personnel cap. Benefit eligible employees may participate in the County's group insurance programs and are eligible to: receive paid leave and holidays, and participate in the Tuition Reimbursement program.

The rules and procedures contained in this chapter are generally applicable, unless specially provided otherwise in a collective bargaining agreement.

- I. **HOURS OF WORK AND WORK SCHEDULES** The established workweek and the hours of work shall, insofar as practicable, be uniform within occupational or functional groups and shall be determined by the Department, Office or Division Director in accordance with the operational needs of the department, office or division and the reasonable needs of the public.
- A. **Five-day Workweek** The five day workweek for full-time benefit eligible employees shall consist of five (5) regularly scheduled work days of seven and one-half hours each including a daily time adjustment of one-half hour for a total workweek of forty (40) hours (37.5 hours worked + 2.5 hours time adjustment).
- B. **Four-day Workweek** The four day work week for full-time benefit eligible employees is four (4) regularly scheduled work days of nine and one-half hours each including a daily time adjustment of one-half hour for a total workweek of forty (40) hours (38.0 hours worked + 2.0 hours time adjustment). Four day workweek rules do not apply to five day workweek employees who are periodically approved to flex their schedule.

NOTE: Time Adjustment as described above is generally applicable for full-time benefit eligible positions. The appropriate time adjustment is applicable for each day or portion of a day actually worked. **For more information consult the Labor Relations section.** Employees covered by collective bargaining agreements are subject to the provisions of the applicable labor agreement.

- C. **Work Schedule Variations**

- 1. **Time Card Preparation**

- a. **Hourly (FLSA nonexempt) Employees** are required to fill out a biweekly time card, however, they may vary (flex) hours of work within the established workweek with the approval of their supervisor and Division Director. Any hours worked in excess of the established workweek are subject to the Overtime provisions of this Chapter and appropriate labor agreements, if applicable.

WORK HOURS, LEAVE AND PAY POLICIES

- b. Salaried (FLSA exempt) Employees are generally not required to complete a time sheet. In order to be satisfied that the necessary work is being performed, Directors may require time sheets or other recording methods. Salaried (FLSA exempt) employees may vary their work schedule due to the nature of their position with the County, each employee is expected to satisfy the requirements of their position with respect to working the hours necessary to effectively accomplish their job responsibilities.
2. **Non-Standard or Irregular Work Schedules or Locations** The potential operational necessity for irregular and/or nonstandard work schedules or locations are recognized and may be established through the approval of the appropriate Department, Division or Office Director consistent with the administrative guidelines throughout this Chapter.
- a. In addition to operational issues, it is recognized that a nonstandard work schedule or location may be necessary as an option in conjunction with Family/Medical Leave Act (FMLA) or Americans with Disabilities Act (ADA), however, this option should be exercised only in consultation with the Office of Equal Opportunity and/or the Division of Human Resources.
 - b. Directors and managers must ensure that all aspects of appropriate supervision are met when establishing nonstandard or irregular work schedules or locations.
 - c. As with the standard workweek, any deviation from an established nonstandard work schedule or location must be authorized in accordance with the attendance and leave policies outlined in this Chapter.
 - d. Alternate work schedule or location adjustments that are temporary in nature (i.e., related to a project or assignment that is relatively short term in nature) and not intended to be on going may be authorized under this Section and are not considered telecommuting as outlined below.
3. **Telecommuting** - Telecommuting is a voluntary ongoing regular work assignment program that provides managers (telemanager) the ability, and non-supervisory employees (telecommuter) the privilege, of developing an alternate work schedule which includes approved alternate work sites from which employees can perform certain tasks which do not interfere with the employee's normal face-to-face interaction with the agency supervisors, coworkers or clients consistent with the rules of this section. **Decisions regarding approval of participation or continued participation in Telecommuting as a work assignment are at the sole discretion of the County.**

Employees covered by collective bargaining agreements are subject to the provisions of their union contracts.

- a. The telecommuter and telemanager must develop specific measurable performance criteria with scheduled follow-up prior to the start of telecommuting. A current written record of the criteria must be maintained by the Department, Office or Division. The Division of Human Resources Employee Development Section offers Management by Results training through the "Training Calendar for County Employees" as a recommended resource to assist in this process.
- b. Employees that would be best suited to a telecommuting work assignment are those who are able to be productive independently: are self-motivated and flexible; are knowledgeable about the job: are dependable and trustworthy, maintain an evaluation that "meets overall expectations," are organized and have Good communications skills. For a telecommuting work assignment, a Telecommuting Agreement and Notification for 102-150 (Annex A) must be used to define the tasks, expectations, hours, days, other parameters related to the telecommuting work assignment and to document approval. The Agreement must, at a minimum, be reviewed annually in conjunction with the employee's Leadership Performance Review. Any changes to an employee's work arrangement must be recorded on the 102-150 and must be approved with a copy forwarded to the Division of Human Resources for inclusion in the official personnel file. **An agency, at its discretion, may review or revoke the BC 102-150 more frequently based on the operational needs of that agency.**
 - (1) The telecommuter and telemanager must complete the BC-102-150 and receive approval from the appropriate Department, Division and/or Office Director PRIOR TO the start of telecommuting. **Employees with supervisory responsibilities are not permitted to participate in the telecommuting program unless specifically approved by the County Administrator.** A copy of the BC-102-150 must be forwarded to the official personnel file maintained in the Division of Human Resources.
 - (2) If the alternate worksite is not a County facility, a picture of the workspace must be attached to the completed BC-102-150.
 - (3) A daily record of time devoted to telecommuting tasks must be maintained. Daily records must be attached to agencies' approved biweekly timecard and the daily total hours recorded for each telecommuting day. **All telecommuting hours must be recorded in the appropriate Hours, Earnings and Deductions (HED) code (i.e., 007 = overtime regular, 008 = overtime premium, 009 =**

regular hours). Daily records can be maintained on an agency's existing timekeeping mechanism or on a 102-151 Telecommuting Daily Record Form.

- (4) The standard telecommuting work schedule should be for one full work day per week and the work hours must, at a minimum, include four "core" hours that coincide with the office's regular hours to coordinate appropriate supervision and customer service. **Any deviations from these telecommuting work schedule standards must be approved by the County Administrator or designee.**
 - (5) Departments, Offices or Divisions are responsible for determining what public records, if any, a telecommuter is allowed to take to an alternate worksite and insuring the security and accessibility of those records.
- c. a. If the Telecommuter requires access to the County's IBM mainframe or E-mail system, a completed DP 130 shall be forwarded to the Office of Information Technology (OIT) requesting access required. The DP 130 shall indicate the systems to be accessed and describe the equipment and software the Telecommuter will be using to access these systems.
 - (1) The County may permit employees to use County-owned Laptop/Notebook computer, modem, software, or other equipment at the telecommuting location with the approval of the Department, Division or Office Director and in accordance with existing County policies for use of such equipment.
 - (2) Equipment provided by the telecommuter will result in no cost to the County, and will be maintained by the telecommuter.
 - d. b. The appropriate Department, Division or Office shall maintain a record of any additional costs incurred as a result of Telecommuting,
 - e. c. The telecommuting work assignment does not supplant any established Civil Service Rules and Regulations or County policies and procedures. Employees participating in telecommuting as a work assignment must adhere to all County rules, policies and procedures. Violations of Any rules, policies, or procedures while telecommuting may subject the employee to disciplinary action.
 - f. d. An employee's participation in the telecommuting work assignment has no effect on their wages and benefits.
- D. Lunch/M Meal Periods** A lunch or meal period shall be scheduled during the workday or shift and is not considered to be time worked except in special circumstances when it is determined by the County that the responsibilities of the position require the person to be immediately available

and frequently interrupted by calls to duty. It is not necessary to permit employees to leave the premises for scheduled meal periods to be considered non-work time. but employees should not be required to remain at their work stations, interrupted frequently by "calls to duty", and/or permitted to perform duties.

Lunch or meal periods are generally one hour in duration but may be shortened to meet operating needs. Lunch/meal periods shall be unpaid.

- E. Breaks** Employees scheduled between eight and ten hours a day, including time adjustment where applicable, are entitled to two fifteen-minute breaks; one in the first half and one in the last half of the shift. Employees scheduled ten hours or more per day are entitled to two twenty-minute breaks; one in the first half and one in the last half of the shift. Part-time 20+ employees are eligible for breaks for the equivalent of each half day worked. Breaks or rest periods are considered to be time worked and therefore are compensable. Breaks may not be accumulated from day to day, may not be accumulated within the same day, may not shorten the workday, and may not be monetized. Employees covered by collective bargaining agreements are subject to the provisions of their union contracts.
- F. Overtime** Employees eligible for overtime must obtain appropriate approval prior to working any overtime. Failure to secure proper prior approval to work overtime may result in disciplinary action.

CAUTION Managers are cautioned against creating additional overtime liability by allowing employees to work beyond their weekly scheduled hours when overtime is not approved. Employees working more than seven (7) minutes past their regularly scheduled hours, without an equivalent approved schedule reduction, adjustment during the same workweek, will create an additional quarter hour of overtime liability in that workweek.

An employee whose job is NOT exempt from the overtime provisions of the Fair Labor Standards Act (FLSA) shall be compensated at a premium overtime rate of one and one-half times his/her regular hourly rate of pay for all hours actually worked in excess of forty hours in a seven-day standard workweek.

1. For those employees receiving a time adjustment and eligible for overtime compensation, overtime shall be computed as follows:
 - a. Regular employees working a five (5) day workweek, the first two and one-half (2 ½) hours of overtime, e.g., between 37.5 and 40.0 hours, shall be paid at straight overtime. Premium overtime shall be paid for time worked in excess of forty (40) hours.

- b. Regular employees working a four (4) day workweek, the first two (2) hours of overtime, e.g., between 38.0 and 40.0 hours, shall be paid at straight overtime. Premium overtime shall be paid for time worked in excess of forty (40) hours.

NOTE: Employees in positions that are exempt from the overtime provisions of the Fair Labor Standards Act are considered to be compensated on a salaried basis and do not receive overtime or compensatory time.

Employees covered by collective bargaining agreements are subject to the provisions of their union contracts.

2. **Hours Counted as Hours Worked** The following hours, not actually worked, shall count as hours worked for the sole purpose of computing eligibility for the overtime rate.
 - a. Holiday pay as defined in this Chapter when the designated holiday is the employee's normally scheduled workday and the employee is given the day off in observance of the holiday.
 - b. Bereavement Leave hours as defined in this Chapter.
 - c. Hours of paid Standby Duty Assignment as defined in this Chapter when an employee has used authorized Sick or Annual Leave during the scheduled work week.
3. **Compensatory Time** Compensatory hours may be substituted for overtime due to funding considerations at management's option with concurrence of the employee. Compensatory hours are earned at the same rate as overtime. Please refer to Section F above. Compensatory hours and overtime cannot be earned in the same workweek. Employees may also request substitution of compensatory hours for overtime pay. subject to the operational needs of the Division.
4. Compensatory time at the premium overtime rate **cannot accumulate** to exceed two hundred forty (240) hours, or **one-hundred sixty (160) hours of actual overtime** worked as specified in the FLSA. Once this limit is met, all premium overtime actually worked in excess of 40 hours in a seven-day standard work schedule must be paid as overtime. For employees eligible for the time adjustment, any straight time compensatory time earned shall not affect this limit.
5. Agencies are encouraged to allow employees to use earned compensatory time rather than create an ongoing pay liability by accumulating a large compensatory time balance. Compensatory hours may be used in fifteen-minute increments. Each county agency must maintain records of compensatory time earned and taken for each employee as prescribed in the Payroll Section of the Accounting Division Handbook. Any unused compensatory hours must be paid to the employee upon termination.

WORK HOURS, LEAVE AND PAY POLICIES

G. Standby Pay for positions not exempt from FLSA overtime provisions In order to provide coverage for service during off-duty hours, it may be necessary to assign and schedule employees to standby duty. A standby duty assignment authorized by a supervisor requires an employee to be available for work due to an urgent situation on the employee's off-duty time which may include nights, weekends, or holidays. Employees are required to be on standby duty when assigned unless excused by supervision.

1. **Standby Duty Assignment Pay** Employees assigned to standby duty by their supervisor are guaranteed two hours standby duty assignment pay at their regular straight-time hourly rate for each regular work day of standby duty assigned and scheduled; and three hours pay at their regular straight-time hourly rate for regular days off, with 'day' defined as a 24-hour time period.
2. **Standby Duty Hours Worked** In addition to standby duty assignment pay, employees on standby duty who are called to work will be paid for the actual time worked. For pay purposes, actual time worked starts at the time of notice and ends when he/she would reasonably be expected to return home. The employee is expected to respond to the call in a reasonable amount of time following notice. In the event any employee who is on standby duty fails to respond to a call to work, he/she will forfeit the standby duty assignment pay and may be subject to possible disciplinary measures.
3. **Schedules and Excused Assignments** Employees will not be assigned and scheduled to standby duty if excused in advance by the supervisor. However, in the event the supervisor cannot schedule the required number of employees for standby duty, then any employee who had previously been excused may be required to serve the necessary standby duty. Where operationally feasible, standby duty assignments should be made on a weekly basis.

H. Emergency Working Conditions Due to conditions beyond the control of the County, including but not limited to hurricanes, windstorms, and tornados, if the County Administrator declares an emergency and directs County agencies to cease normal business operations, employees shall be compensated as described below.

1. A benefit eligible employee regularly scheduled to work during the declared emergency who is ordered by his/her Division Director not to report or to go home prior to the completion of his/her shift will suffer no loss in pay (his/her time sheet will reflect normal scheduled hours). An employee who is on pre-approved sick leave, annual leave, or personal day before the declared emergency will suffer no loss of pay and the applicable leave bank shall not be deducted. Such hours paid but not worked will not count as hours worked for computing premium (time and one-half) overtime eligibility.
2. An employee eligible for overtime compensation who is ordered, or assigned as a result of volunteering, by his/her Division Director to work during the declared emergency shall be compensated at double their hourly straight time regular rate for all hours actually worked. This compensation is in lieu of any other compensation.
3. (a) An employee who is exempt from the overtime provisions of the Fair Labor Standards

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Act and who is ordered or assigned as a result of volunteering, by his/her Division Director to work during the declared emergency is not eligible for additional compensation, except as otherwise provided below, however, he/she is eligible to receive Job Basis Leave.

(b) Effective February 1, 2004, unrepresented employees who are exempt from the overtime provisions of the Fair Labor Standards Act, and whose positions are in Salary Grades A and N, who are ordered or assigned as a result of volunteering, by his/her Division Director to work during the declared emergency, shall be compensated at the straight time rate of pay for each hour worked beyond their normal scheduled hours during a declared period of emergency operations.

4. Employees in part-time 19, temporary, will-call, student, seasonal positions will not be paid for hours not actually worked.

I. **Shift Differential** Shift differential pay is provided for employees who are otherwise entitled to benefits, in certain classifications assigned to certain designated shifts. Consult the current pay plan for nonbargaining unit employees or the applicable union contract for employees covered by collective bargaining agreements.

J. **Certification Incentive Pay** Certification incentive pay supplements shall be provided for eligible employees for the receipt and maintenance of certain skill-based certificates and/or licenses. Consult the current pay plan for unrepresented employees or the applicable union contract for employees covered by collective bargaining agreements.

II. **HOLIDAYS** The following are designated as the County's official holidays.

New Year's Day	Labor Day
Martin Luther King Day	Veterans Day
Memorial Day	Thanksgiving Day and day after
Independence Day	Christmas Day
Two Personal Days of the employee's choice	

A. **Holidays** Established by the Board Other days may be declared holidays by the Board of County Commissioners at its discretion. Whenever a holiday falls on a Saturday, the preceding Friday shall be designated a substitute holiday and observed as the official holiday for that year. When the holiday falls on Sunday, the following Monday shall be designated as the official holiday for that year.

B. **Holiday Pay** Full-time benefit eligible employees shall be paid eight (8) hours of paid leave if assigned to a five (5) day workweek, and ten (10) hours of paid leave if assigned to a four (4) day workweek, for designated holidays. Part-time 20+ employees shall be paid four (4) hours of paid leave for designated holidays.

NOTE: Employees appointed outside the personnel cap such as Compassionate, Student, Seasonal and Temporary appointees, and employees appointed on a will-call or part-time basis of fewer than 20 hours (PT 19) a week are NOT eligible to receive holiday pay.

1. **Holidays that Fall on Days Off** If the designated holiday falls on a benefit eligible employee's regular day off he/she may be granted another work day off with pay or be paid for the holiday, as detailed in B above.
 2. **Work on a Holiday** If a benefit eligible employee works on a designated holiday. he; she may be granted another day off with pay or be paid for the holiday, as detailed in B above. In addition to the holiday pay, employees not exempt from the overtime provisions of FLSA will be paid at one and one-half times his/her regular hourly rate of pay for the hours worked on the holiday.
 3. **Work Requirements** An employee who is not on approved paid leave and fails to report on a scheduled workday either before or after a holiday shall not be paid for the holiday.
- C. **Personal Days** Benefit eligible employees are entitled to two days off during each calendar year in the form of sixteen (16) hours annual leave for full-time employees assigned to a five (5) day workweek, or twenty (20) hours if assigned to a four (4) day workweek, and eight (8) hours annual leave for part-time 20+ employees. Personal Day time can be taken on any of the employee's scheduled work days during the year in accordance with the provisions that govern the use of annual leave.

Employees covered by collective bargaining agreements are subject to the provisions of their union contract.

III. GENERAL PROCEDURE FOR REQUESTING LEAVE

- A. **Half Hour Increments** Paid leave, except compensatory time, must be taken in half hour increments. If a fraction of a half hour is involved, the leave time taken must be raised to the next half hour for time recording purposes. Compensatory time may be taken in fifteen minute increments. **The thirty minute minimum will not apply when the employee is going to leave without pay status . In this case, portions of leave of less than 30 minutes must be used to bring leave balances to zero prior to placing the employee on leave without pay status.**
- B. **Form 102-112, Application for Leave/FMLA Designation** Form 102-112 is for Division use to record employee requests for all paid and unpaid absences including FMLA. FMLA is discussed elsewhere in this Handbook.

Form 102-112 must be completed for any absence unless the employee's job is exempt from the overtime provisions of the Fair Labor Standards Act and the employee has received prior approval from the Division Director to vary his or her work schedule that work week. In this instance, the employee is not required to complete the Form 102-112 for partial day absences provided he or she has or will have worked the regularly scheduled number of hours during that workweek.

C. Completing Form 102-112 The following procedures are for use in completing Form 102-112. A copy is in Annex A.

1. The employee enters his or her name, the name of the employing agency, and the total number of hours of leave requested.
2. The employee indicates (or agency representative if the information is received by phone or from someone else on behalf of the employee):
 - The reason for the leave. The statement must support the type of paid or unpaid leave requested.
 - How the leave is to be accounted for, checking the appropriate paid or unpaid leave responses.
 - The dates and time of the absence, the number of hours for which leave is requested, and the leave code. For employees receiving the half-hour time adjustment when taking a full work day off, the time adjustment is not deducted and a full work day of leave time must be recorded.
3. The employee signs and dates the form. If the information is received on behalf of the employee, the person preparing the form would indicate the employee is not available for signature and check the source of the information.
4. The supervisor checks FMLA status, approves or disapproves the leave, signs and dates the form, and forwards it for Division Director approval if Division Director approval is required.
5. The agency representative completes the FMLA designation on the back of the form and provides a copy of the completed form to the employee.

D. Leave While Incarcerated The mere fact that an employee has become incarcerated is not in and of itself a valid reason for the discretionary granting of accrued paid leave or leave without pay. Any such situation should be reviewed in detail with the appointing authority and Human Resources prior to a leave related determination. Refer to this Handbook's chapter on Corrective Action (job abandonment).

E. Documenting Leave Without Pay Leave without pay for more than one-half of the work hours in a regular pay period or which accumulates to more than one-half of the work hours in a regular pay period (generally forty (40) hours) must be documented on Form 102-102, Personnel Action Form. Leave without pay of less than one-half of the work hours in a regular pay period or which accumulates to less than one-half of the work hours in a regular pay period must be documented in the agency's records.

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IV. LEAVES WITH FULL OR PARTIAL PAY

- A. **Annual Leave** Annual Leave is typically used for scheduled absences, such as vacation or personal business. Employees may also use Annual Leave for unscheduled absences, subject to proper approvals. Also refer to the discussion of the use of Annual Leave concurrently with FMLA in the section on FMLA.

Note: Annual Leave use, accrual rates, rules for request and approval, and maximum accumulations for employees in positions covered by collective bargaining agreements are subject to the provisions of the union contracts. Please consult the applicable labor agreement and the Labor Relations Section of Human Resources.

1. **Positions that accrue Annual Leave** Employees begin to accrue Annual Leave upon employment in a benefit eligible position. Non-represented employees may use accrued Annual Leave during a probationary period.
2. **Positions that do NOT accrue Annual Leave** Employees appointed to positions outside the personnel cap, such as Compassionate, Seasonal, Student, Temporary, Will Call and PT 19, are not considered to be eligible for benefits and do not accrue or use Annual Leave.
3. **Accrual Schedule** For unrepresented employees, the rate at which Annual Leave is earned is based upon completed years of continuous service from the most recent employment date as shown below. Part-time 20+ benefit eligible employees earn Annual Leave based on the number of hours worked up to 40 hours worked per week. (Leave accrual rates for employees covered by a labor agreement are listed in the applicable labor agreement.)
 - a. less than 5 complete years of continuous employment, accrue two (2) weeks per year (80 hours); except that effective February 1, 2004, the County Administrator's Executive Team Members shall accrue a minimum of three (3) weeks annual leave per year (120 hours) upon appointment and up to ten (10) years of service
 - b. more than 5, less than 10 complete years of continuous employment, accrues three (3) weeks per year (120 hours);
 - c. Effective February 1, 2004, 10 years or more complete years of continuous employment, accrues four (4) weeks per year (160 hours).
 - d. **Prior Service Credit** Current benefit eligible employees may petition the Director of Human Resources in writing to receive prior County service credit toward his/her Annual Leave accrual rate if he/she meets all of the following conditions:
 - (1) Previously employed by Broward County in a benefit eligible position

- (2) Successfully completed probation in the previous position (or worked at least 1040 hours if no probation was required)
- (3) Separated from Broward County service in good standing
- (4) Successfully completed probation in the employee's current position (or worked at least 1040 hours if no probation is required)
- (5) Both current and previous employment were in an agency which reports to the Broward County Commission, not to include Constitutional Offices.

Any prior service credit granted will only have prospective Annual Leave accrual rate application (e.g. the prior service credit will only apply to time worked subsequent to approval, and only benefit eligible service will be considered). Approval of prior service credit will be determined by review and verification of available official record. The Director of Human Resources will respond in writing, with a copy to Payroll, if prior service credit is approved. The new annual leave accrual rate will become effective upon the beginning of the first pay period following approval.

The petition must include the following:

- (1) Employee's Name (include any other legal names used)
- (2) Social Security Number
- (3) Previous date(s) of hire
- (4) Previous Job title
- (5) Previous Division/Department/Office name
- (6) Previous status (i.e. full-time or part-time 20+)
- (7) Effective date of separation
- (8) Reason for separation
- (9) Date/s of re-hire
- (10) Current job title
- (11) Current Division/Department/Office name
- (12) Current status (i.e. full-time or part-time 20+)

4. **Advance Request and Approval** Requests for and approval of use of Annual Leave should be made prior to the date the leave is to occur. Exceptions are subject to the approval of the Division Director.

5. **Maximum Accumulation**

- a. Unless otherwise provided in a collective bargaining agreement, represented employees who accumulate Annual Leave credit in excess of 280 hours as of the end of the last pay period which began in that calendar year shall forfeit the

excess leave unless specific approval for an exception is granted by the County Administrator.

- b. Unrepresented employees who have an accrued annual leave balance in excess of 280 hours as of the end of the last pay period which begins in a calendar year shall have all hours beyond 280 cashed out provided the employee has used at least 80 hours of leave (Annual Leave or Job Basis Leave) during the preceding calendar year. No annual leave hours in excess of 280 shall be carried over into the next year without the approval of the County Administrator or designee.

6. **Running for Elected Office** An employee who wishes to run for elected office must use accrued Annual Leave before going on leave without pay status.

7. **Annual Leave Payout**

- a. **Upon Separation** When an employee is separated from the County service, he or she will be paid for all accrued and unused Annual Leave.
- b. **Upon DROP Election** Employees who enter the DROP program under FRS may elect to receive payout of Annual Leave at the start of their DROP period. Once a person's DROP period begins, the decision regarding payout of Annual Leave prior to termination of employment is irrevocable.

If payout of Annual Leave is elected, the employee continues to accrue Annual Leave in the same manner and at the same rate as if the election for payout had not been made except the employee must then begin to use Annual Leave in the year it is earned. Annual Leave remaining at the end of the year will be forfeited. In addition, there is no payout of accrued Annual Leave upon termination of employment.

Employees whose job classes are covered by collective bargaining agreements are subject to the provisions of the union contract.

8. **Annual Leave Transfer** At the employee or candidate's option, with the written mutual consent of the relinquishing and acquiring agencies, his/her accrued Annual Leave balance up to a maximum of eighty (80) hours (not funds) may be transferred to, or from, another Broward County affiliated agency, in lieu of full or partial annual leave payout, if the majority of the agency's budget is funded through the Broward County Commission's budget appropriations. Participating agencies may include Broward County Constitutional Offices and other similarly funded agencies. The written request should be directed to the Division of Human Resources and must include the following:

- a. The employee/candidate's name and social security number

- b. The benefit eligible position being transferred to
- c. The relinquishing Division/Office name, and Director's name and signature
- d. The signature of the payroll manager in the relinquishing agency verifying the number of hours that will be transferred and that these hours will not be paid out
- e. The acquiring Division,/Office name, and Director's name and signature
- f. Number of accrued annual leave hours to be transferred
- g. Statement that the employee is requesting the transfer of leave in lieu of full or partial payout

NOTE: Upon approval, a copy of the written request will be forwarded to Payroll Central. The leave balances will be available for use upon the beginning of the first full pay period following approval. Transfer of annual leave into the County is subject to the procedures and limits provided in the County's Annual Leave policy.

9. Annual Leave Cash out for Career Development and Computer Expenses Effective January 1, 2001, **Employees in job classifications covered by collective bargaining agreements** may cash out Annual Leave for career development related expenses and computer purchases subject to the provisions and limitations described below.

a. Career Development Related Expenses:

- (1) Employees may request to cash out annual leave for career development related expenses such as school tuition, seminar or conference registration fees and related costs, certification course fees, certification examination fees, student fees, text books, reference texts, etc. - whether or not the expenses result from approved Tuition Reimbursement program participation.
- (2) Not more than one time per calendar year, employees may submit a request to cash out annual leave hours for career development expenses not to exceed a total gross amount of 52,000 per calendar year. Cash out requests must be submitted during the calendar year in which the expenses were incurred. b.

b. Computer Purchase:

- (1) Employees may purchase any new computer hardware or software of their choice, including peripherals such as printers, scanners, modems, hard drives and monitors. The cost of warranties or service agreements, and installation may be included in the total amount requested.

- (2) Not more than one time per calendar year. employees may submit a request to cash out annual leave hours for computer purchases not to exceed a total gross amount of \$2,000 per calendar year. Cash out requests must be submitted during the calendar year in which the expenses were incurred.

c. Annual Leave Cash out Request Processing:

- (1) All requests to cash out annual leave must be made using the "Application for Leave" form (BC 102-112).
- (2) The leave form should indicate "Annual" and "Other" in the space provided and specifically indicate the number of hours requested to be cashed out. Note: Annual leave may be cashed out in no less than half hour increments.
- (3) The leave form should indicate whether the requested cash out is for "Career Development Expenses" or "Computer Purchase".
- (4) A copy of the applicable receipts from the retailer or educational institution of your choice must be attached to the request form. Purchases from one employee to another are not permitted under this program.
- (5) Completed and signed leave forms with the required documentation are to be submitted to the Payroll Section of the Accounting Division.
- (6) Cashed out annual leave, considered additional income, will be paid through the normal payroll cycle and will have mandatory Federal withholding taxes deducted totaling approximately 35%. Payroll will make every effort to process cash out requests as expeditiously as possible, but cannot guarantee a specific refund date.

d. Other Exclusions and Conditions

- (1) By submitting a request to cash out annual leave, employees will be acknowledging that the monies are being used for the purchase of new computer equipment or career development expenses consistent with these rules.
- (2) In order to participate in the Annual Leave Cash Out Program, employees must have sufficient accrued annual leave at the time of the cash out request in order to have at least forty (40) hours of leave remaining after the cash out.
- (3) In requesting to participate in this program, the employee is agreeing that any dispute as to what may or may not be included for authorized cash out will be resolved by review and final decision of the Director of Human Resources.

- (4) Employees may participate in both the Career Development and Computer Purchase portions of this policy. In the event an employee participates in both portions of the program, the maximum leave which may be cashed out during any calendar year shall not exceed \$2,000 under each program for a total not to exceed \$4,000.
 - (5) Annual leave cash out requests for expenses incurred during the calendar year must be submitted to the Payroll Section of the Accounting Division no later than the end of the last pay period which began in that year.
 - e. **Authority** The Career Development and Computer Expense Annual Leave Cash-Out program has been developed under the County Administrator's authority to approve the cash out of annual leave and is subject to review, modification or discontinuation at the discretion of the County Administrator.
- 10. Annual Leave Cash Out** Effective January 1, 2001, **Unrepresented benefit eligible employees** have the option to cash-out accrued annual leave up to a maximum gross cash value of \$4,000 once annually. Employees opting to cash-out leave must have utilized at least 80 hours of leave (Annual Leave and/or Job Basis Leave) during the preceding 12 months and retain a balance of at least 40 hours of annual leave following the cash-out.
- a. All requests to cash-out annual leave under this policy must be made using the "Application for Leave" form (BC102-112).
 - b. The leave form should indicate "Annual" and "Cash-Out" in the space provided, specifically indicate the number of hours to be cashed out, and be submitted to the applicable Director for review and approval. Note: Annual leave may be cashed out in no less than half hour increments.
 - c. NOTE: Prior to approving the requested cash-out, the agency Director must ensure that the requesting employee has used at least the required 80 hours of leave during the preceding year.
 - d. Requests approved by the Director are forwarded to the Payroll Section of the Accounting Division.
 - e. Cashed out annual leave, considered additional income, will be paid through the normal payroll cycle and will have mandatory Federal withholding taxes deducted totaling approximately 35%. Payroll will make every effort to process cash out requests as expeditiously as possible, but cannot guarantee a specific refund date.

- B. Sick Leave** Sick Leave is used for approved absence from work due to the employee's personal illness or injury. Sick Leave may also be used for employee medical, dental, or optical or other health-related appointments which could only be scheduled during work hours or where a County physician requires the employee to be absent.

Note: Sick Leave use, accrual rates, rules for request and approval, documentation requirements and maximum accumulations for employees in positions covered by collective bargaining agreements are subject to the provisions of the union contracts. Please consult the applicable labor agreement and the Labor Relations Section of Human Resources.

1. a. Positions that accrue Sick Leave Benefit eligible employees begin to accrue Sick Leave immediately upon employment. Full-time benefit eligible employees accrue Sick Leave at the rate of eight hours per full month of work time. Employees appointed to benefit eligible positions on a Part-time 20+ basis accrue Sick Leave in proportion to the total number of hours worked per month. Employees in positions that are not represented by a collective bargaining unit may use accrued Sick Leave during a probationary period.
- b. Positions that do NOT accrue Sick Leave Employees appointed to positions outside the personnel cap, such as Compassionate. Student, Seasonal and Temporary, Will Call, or PT 19. are not considered to be eligible for benefits and do not accrue or use Sick Leave.
2. **Sick Leave Documentation** The following procedures describe documentation requirements for Sick Leave usage. Also see the discussion of Health Care Provider Certification under FMLA.
 - a. A physician's excuse may be required after the employee has been absent due to illness or injury on three consecutive work days;
 - b. A physician's excuse is required:
 - (1) after absences that last five or more consecutive work days. The documentation from the doctor should release the employee to return to work and perform the essential duties of his or her position. The documentation should be attached to the Form 102-112 documenting the request for Sick Leave.
 - (2) after five (5) separate occurrences of at least one full work day in duration for absence due to illness in any continuing twelve-month period.
 - (3) at the discretion of the Supervisor when usage patterns are suspicious.

- (4) The medical documentation required in this Handbook may be waived at the discretion of the Director of Human Resources.
3. **Acceptable Sick Leave Documentation** For the purposes of these procedures, acceptable documentation is defined as follows:
- a. To verify illness:
- (1) A receipt that contains the date/s of treatment, job-related reason for absence, and the licensed Florida physician's signature or signature stamp, or
 - (2) A note on the licensed Florida physician's office or professional letterhead or a prescription-type pad bearing the licensed Florida doctor's signature, which contains the date/s of treatment, job related reason for absence, or
 - (3) A Form 102-216, Health Care Provider Certification completed and signed by a qualified health care provider which contains the date/s of treatment and job-related reason for absence.
- b. To verify ability to return to work after extended illness, special circumstances as determined by the employing agency, or leave without pay for medical reasons which lasts longer than five workdays, the employee must provide a note signed and dated by the physician stating the date/s and reason/s that the employee was under professional care and that the employee is now well and is able to return to his or her full, unlimited duties before the employee will be permitted to return to work.
4. **Sick Leave Monitoring** After five occurrences of absence due to illness or injury in any continuing twelve-month period, the employee must be informed in writing of the requirement to present documentation for the next and any additional sick leave occurrences within a 12-month period. This notice must inform the employee of the disciplinary consequences (see 7. below) of failure to provide acceptable documentation after the fifth occurrence. An occurrence means a separate incident of absence due to illness or injury that is at least one full workday in duration. A pattern of partial days (less than 8 or 10 hours) could be subject to these provisions. **Note: In some cases, unconnected occurrences may be considered one occurrence if supported by appropriate medical documentation (for example: regularly scheduled chemotherapy treatments). Consult with Labor Relations.**

In the event an employee exhausts Sick Leave and is subsequently absent due to illness or injury, the absence will be considered an occurrence for the purposes of sick leave monitoring regardless of the type of leave used to cover the absence.

The following illustrates how to calculate sick leave occurrences in a continuing twelve-month period.

Occurrence# 1 May 4 and 5, 2000	16 hours
Occurrence #2 June 16, 2000	8 hours
Occurrence #3 August 9 and 10, 2000	16 hours
Occurrence #4 October 27, 2000	8 hours
Occurrence #5 December 4, 2000	8 hours

After the December 4, 2000 occurrence, the employee must be informed by written memorandum from his or her Division that any occurrence of sick leave before May 4, 2001 would require a physician's excuse. The memo should also explain the disciplinary consequences of failure to provide a physician's statement.

In this example, occurrence #1 of May 4 and 5, 2000, would "burn off," meaning it would no longer be counted, after twelve months, which would be May 4, 2001. After May 4, 2001, the number of occurrences would be calculated with June 16, 2000 becoming occurrence #1.

5. **Patterns of Sick Leave Usage** If the supervisor suspects abuse of Sick Leave because of unusual circumstances or a developing pattern, i.e., Fridays/Mondays, before/after a holiday, partial day usage to avoid full day occurrences, or if the employee was denied Annual Leave and subsequently claims illness, etc., the supervisor may inform the employee when he or she calls in "sick" that a physician's excuse will be required in order for the supervisor to approve the use of Sick Leave. In addition, subsequent to receiving notice of such a pattern, the employee may be placed on sick leave monitoring requiring physicians' statements for further occurrences. See also the discussion of FMLA.
6. **Exam by a County Physician** If the supervisor has reason to question the physician's excuse, the employee may be required to be examined by a County physician. The County may also request a second and a third medical opinion, at the County's expense, in connection with requests for leave under FMLA as determined by the County. Contact Labor Relations for guidance in these matters.
7. **Failure to Provide Sick Leave Documentation** Failure to provide the required documentation as discussed above will constitute an "offense" and the employee will be disciplined in the following manner:
 - a. 1st offense - written reprimand (Form 102-111, Employee Notice) and denial of Sick Leave. The absence is processed as Absence Without Approved Leave (AWOL).

- b. 2nd offense - three-day suspension (Form 102-111, Employee Notice) and denial of Sick Leave. The absence is processed as Absence Without Approved Leave (AWOL).
- c. 3rd offense - termination.

See also the Chapter in this handbook on Corrective Action.

- 8. **Sick Leave Under False Pretenses** If it is established that an employee has taken Sick Leave under false pretenses, the time off shall be processed as Absence Without Approved Leave (AWOL). The employee may also be subject to disciplinary action.
- 9. **Advance Notice Required** When Sick Leave is taken, the employee shall notify his or her immediate supervisor prior to, or within one (1) hour after, the time at which the employee normally begins work. If the employee does not notify his or her supervisor within that time, use of Sick Leave will not be approved unless the Division Director determines that timely notification was impractical.
- 10. **Sick Leave Accrual and Pay Out on Separation** Sick Leave credit may be carried over from one calendar year to the next. All accrued, unused Sick Leave may be approved for use as paid leave consistent with the provisions of the Civil Service Rules and Regulations, however, for the purpose of pay out calculation as described below no accrued Sick Leave hours beyond 960 hours will be considered in the calculation for pay out.

When an employee resigns or is separated from employment for any reason other than discharge for cause, she or he shall be paid twenty-five (25%) percent of his or her Sick Leave accumulated as of the date of termination based on the 960-hour maximum. When an employee terminates employment in order to begin to receive retirement benefits under the Florida State Retirement System at the time of separation or who is separated due to death shall be paid fifty (50%) percent of his or her Sick Leave accumulated as of the date of separation based on the 960-hour maximum.

- 11. **Sick Leave Transfer** At the employee's or candidate's option, with the written mutual consent of the relinquishing and acquiring agencies, his or her accrued Sick Leave balance up to a maximum of ninety-six (96) hours (not funds) may be transferred to, or from, another Broward County affiliated agency, in lieu of full or partial sick leave payout, if the majority of the agency's budget is funded through the Broward County Commission's budget appropriations. Participating agencies may include Broward County Constitutional Offices and other similarly funded agencies. The written request should be directed to the Division of Human Resources and must include the following:
 - a. The employee's/candidate's name and social security number

- b. The benefit eligible position being transferred to
- c. The relinquishing Division/Office name, and Director's name and signature
- d. The signature of the payroll manager in the relinquishing agency verifying the number of hours that will be transferred and that these hours will not be paid out
- e. The acquiring Division/Office name, and Director's name and signature
- f. Number of accrued sick leave hours to be transferred Statement that the employee is requesting the transfer of leave in lieu of full or partial payout

NOTE: Upon approval, a copy of the written request will be forwarded to Payroll Central. The leave balances will be available for use upon the beginning of the first full pay period following approval. Transfer of Sick Leave into the County is subject to the procedures and limits provided in the County's Sick Leave policy.

- 12. Exhaustion of Sick Leave Sick** Leave in excess of the amount of leave the employee has accrued will not be approved. When an employee has exhausted his or her Sick Leave, Annual Leave and any other available paid leave, including any Donated Leave, must be used until it is exhausted before leave without pay will be approved. When all available and applicable paid leave is exhausted, the employee may then request a Leave of Absence Without Pay (LWOP)

Employees whose job classifications are covered by collective bargaining agreements are subject to the provisions of their union contracts.

- C. Sick Leave Bonus Day** As an incentive against the unnecessary use of sick leave, employees are eligible to earn a Sick Leave Bonus as described below for each 13 consecutive pay periods in which no sick leave is used.
- 1. Benefit eligible employees assigned to a five (5) day workweek shall be awarded eight (8) hours of leave; and
 - 2. Benefit eligible employees assigned to a four (4) day workweek shall be awarded ten (10) hours of leave; and
 - 3. Part-time 20+ employees will be awarded four (4) hours of leave regardless of their work schedule;

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The 13 pay periods usually begins with the last use of Sick Leave. Sick Leave Bonus hours shall be credited to his or her Annual Leave balance. Use of Annual Leave earned in this manner is subject to the same advance request and approval provisions. Payroll clerks in each Division will maintain records of eligibility and advise Payroll Central of the earning of a Bonus Day via the payroll voucher.

D. Sick Leave Conversion The Sick Leave Conversion Program is a voluntary program which allows benefit eligible employees with a sick leave accrual balance above 500 hours, as of a set pay period in November, to convert sick leave hours to annual leave hours once annually. Sick leave hours are converted at a ratio of two (2) sick leave hours to one (1) annual leave hour for accrued sick leave up to 960 hours or at a ratio of one (1) sick leave hour to one (1) annual leave hour for hours accrued beyond 960 hours. The maximum number of sick leave hours which may be converted shall not exceed a conversion to forty (40) hours of annual leave credited once annually in January, while maintaining a minimum sick leave accrual balance of at least 500 hours. The Sick Leave Conversion procedure is as follows:

1. In November of each year, the Division of Human Resources shall request from Payroll Central a list of eligible employees with a sick leave accrual balance above 500 hours. One master copy shall be delivered to the Division of Human Resources, and one master copy shall remain with Payroll Central.
2. The Division of Human Resources shall distribute a memorandum to each Department/Division/Office to inform the division of applicable deadlines and procedures, and a listing of employees in their division eligible to convert leave. Each Division shall also receive individually addressed Sick Leave Conversion Request Forms (BC102-166) to distribute to eligible employees. A copy of form 102-166 is contained in Annex A.
3. Each Division shall distribute the forms and notify eligible employees of the deadlines and procedures. Eligible employees requesting conversion shall complete, sign and date the Sick Leave Conversion form, and indicate the number of hours they wish to convert. The requesting employee must return the completed form to the divisional payroll clerk by the deadline designated in the memorandum.
4. The divisional payroll clerk must verify that the form has been completed properly, sign and date form signifying receipt, and route a copy of the completed form to Payroll Central by the designated deadline for submission.
5. Payroll Central will verify the employee's eligibility to participate in sick leave conversion (i.e. sick leave balance minimum is still at least 500 hours) and the number of hours to be converted, and thereafter process the request. Converted leave hours will be credited to the employee's annual leave bank during the month of January.

NOTE: Accrued sick leave hours converted to annual leave hours cannot be converted back to sick leave. Usage of sick leave converted to annual leave is subject to the provisions of the applicable collective bargaining agreement and/or Civil Service Rules and Regulations governing annual leave. It is the division's responsibility to ensure that the division payroll clerk has the employee's completed Sick Leave Conversion Request form to Payroll Central by the designated deadline. The County is not responsible for late, lost or misdirected conversion requests.

Employees whose job classifications are covered by collective bargaining agreements are subject to the provisions of the union contract.

- E. Family Illness Leave** Benefit eligible employees may use Sick Leave as Family Illness Leave in the case of actual illness or injury of a member of the employee's immediate family or the employee's domestic partner or dependents of the employee's domestic partner. Immediate family is defined as the employee's spouse or domestic partner, parents or one who stood in place of a parent (in loco parentis), child, foster child, and stepchildren or other relative if the stepchild or other relative is domiciled in the employee's household. The employee is required to provide documentation of current registration of the domestic partnership.

A situation for which use of Family Illness Leave is requested may or may not be an FMLA event. Review the definition of serious health condition under FMLA to determine if the health condition of the family member or domestic partner is a serious health condition as defined under FMLA. If FMLA applies, the period of absence would also count toward the FMLA leave period and the use of Family Illness Leave would be concurrent with FMLA leave.

Employees in positions covered by collective bargaining agreements are subject to the provisions of their union contracts.

- 1. Program Eligibility** Benefit eligible employees who have successfully completed an initial probationary period may be allowed to use up to 40 hours of accrued Sick Leave in a calendar year to care for a member of their immediate family, or a domestic partner or a dependent of their domestic partner, who is ill or injured. If an employee has exhausted his or her Sick Leave, the employee will not be granted Family Illness Leave.

Employees are expected to exhaust Sick Leave and other available paid leave before donated leave, under the Donated Leave Program, will be considered or approved.

For the purpose of administering this program, the annual period for Family Illness leave ends as of the end of the pay period in which December 31 occurs.

- 2. Payroll Voucher Documentation** The number of Family Illness Leave hours granted to the employee must be noted for Payroll purposes.

- 3. Subject to Sick Leave Use Procedures** Unless the situation qualifies as a serious health condition of the employee's spouse or domestic partner, parent, or child under FMLA, use of accrued Sick Leave for Family Illness is subject to the procedures specified for Sick Leave in this chapter requiring documentation to verify illness and other rules governing the use of Sick Leave. Use of Sick Leave for Family Illness is counted as any other use of Sick Leave, such as occurrences, unusual circumstances, etc. For example, if an employee has five occurrences of Sick Leave and on the sixth occurrence is absent to care for an ill or injured family member, then the employee must provide a physician's excuse to substantiate the illness or injury of the family member or domestic partner. If the employee is out for three consecutive working days to care for an ill or injured family member or domestic partner, a physician's excuse may be required. and will be required after five consecutive working days, to substantiate the health condition of the family member or domestic partner. If an employee fails to provide medical certification as required, the employee will be subject to corrective action as specified in the Sick Leave procedures in this Chapter. See also the discussion of FMLA.
 - 4. Affects Bonus Day Entitlement** As with other use of Sick Leave, use of Sick Leave for Family Illness counts as Sick Leave utilization and affects eligibility for Bonus Days.
 - 5. Election to Use Annual Leave** If an employee has utilized the 40 hours of Family Illness Leave for the year or does not wish to use his or her Sick Leave for the Family Illness, the employee may be granted Annual Leave for this purpose in accordance with the procedures specified in Annual Leave, this Chapter. If the condition of the family member or domestic partner otherwise qualifies as a serious health condition under FMLA, the employee's absence will apply to her/his FMLA period and Annual Leave used would be concurrent with FMLA.
- F. Donated Leave Program** The Accrued Leave Donation Program and the Compassionate Annual Leave Donation Program have been merged into a single program called the Donated Leave Program. The Donated Leave Program allows an eligible employee to voluntarily donate Annual Leave and/or Sick Leave to another eligible employee who is unable to work because of the serious health condition of the employee or to donate Annual Leave due to the serious health condition of the employee's spouse or domestic partner, parent, or child.

Absences, for which Donated Leave is requested, will be considered to be and will be processed as a request for leave under FMLA unless the employee can document that FMLA does not apply. In most cases, the period of approved absence will count toward the employee's FMLA period, even if donated leave is not obtained, and use of donated Leave, if any, would be concurrent with FMLA leave.

Employees whose job classes are covered by collective bargaining agreements are subject to the provisions of the union contract.

1. Eligibility Requirements

- a. Recipients - An employee must be eligible to receive Donated Leave. To be eligible, the employee must meet all the following criteria:
- (1) Is a benefit eligible employee who has completed an initial probationary period, or who, if employed in a position or classification excluded from Classified Civil Service, has been employed for six (6) months.
 - (2) Is unable to work because of the serious health condition of the employee, of her or his spouse or domestic partner, parent, or child involving extended serious illness or injury typically requiring hospitalization or extensive medical care.
 - (3) Has exhausted all available paid leave including Annual. Job Basis. Sick. and compensatory leave.
 - (4) Is not eligible for worker's compensation benefits for the health condition for which Donated Leave is being requested.
 - (5) Has not been disciplined for abuse of leave within a two-year period prior to the event for which Donated Leave is being requested. Sick Leave monitoring is not considered to be discipline for abuse of Sick Leave.
 - (6) Has formally applied to the Donated Leave Program to be considered as a recipient by submitting Form 102-165, Donated Leave Program Recipient Form. Completed forms are to be submitted through the chain of command, then forwarded to the Division of Human Resources.
 - (7) Recipients must provide a completed Donated Leave Program Physician's Certification of Illness/Injury, Form 102-165A, that supports the employee's statement of need to be absent or other acceptable medical substantiation from a licensed physician that includes the diagnosis, a description of the reason the employee is unable to perform his or her duties, the physician's prognosis, and a date the employee is expected to be able to return to work. If the employee will need donated leave intermittently, the employee needs to submit a doctor's statement containing all of the above information and a detailed statement of the dates and/or times that the employee expects to be away from work. Completed forms and doctor's statements are submitted to Employee Benefit Services.
- b. Donors - To be eligible to donate leave under the Donated Leave program, , the employee must meet all the following criteria:

- (1) Is a benefit eligible employee who has completed an initial probationary period, or who, if employed in a position or classification excluded from Classified Civil Service, has been employed for six (6) months.
 - (2) Must have a Sick Leave balance of at least 160 hours after the donated Sick Leave is subtracted, or an Annual Leave balance of at least 80 hours after the donated Annual Leave is subtracted.
 - (3) Has not yet donated 80 hours of Sick Leave and/or 80 hours of Annual Leave which has actually been used in the calendar year. A maximum of 160 hours (80 hours of Sick Leave and 80 hours of Annual Leave) can be donated and used in a calendar year.
 - (4) Has formally applied to the Donated Leave Program to be considered as a donor by submitting Forth 102-164, Donated Leave Program Donor Form.
2. Donated Sick Leave or Annual Leave may be approved to cover an absence due to a recipient employee's personal serious health condition. Only donated Annual Leave may be approved to cover an absence due to the serious health condition of a recipient's spouse or domestic partner, parent, or child.
3. The Donated Leave Program does not supplant any established Human Resources policy or procedure.
4. Other Program Provisions
 - a. Donated Leave Payout - Should the employment of a recipient terminate for any reason, any remaining Donated Leave will not be paid out.
 - b. Sick/Annual Leave Accrual - Recipients do not accrue Sick or Annual Leave while they are receiving Donated Leave.
 - c. Holiday - If a designated holiday occurs during the recipient's period of authorized leave, the employee will receive holiday pay which will not be charged against the remaining Donated Leave balance.
 - d. If a recipient returns to work on a reduced work schedule or on an intermittent basis, Donated Leave may be used to supplement pay for time worked, subject to appropriate documentation and approval.
 - e. Overtime - Donated Leave will not be counted as time worked for overtime purposes. The maximum amount of Donated Leave that will be approved for any

work week is the amount that would bring the hours paid to the recipient's normal work schedule.

- f. Documentation - Employees applying to receive Donated Leave should provide all required documentation to the Division of Human Resources two (2) weeks prior to exhausting all applicable paid leave when the need is foreseeable and such prior notice is practicable.
 - g. Leave donations are made on an hour for hour basis. Donations require the approval of the employee's Division Director and the Director of Human Resources. Donated Leave is not deducted from the donor's leave balance until it is used. Once Leave has been deducted from the donor's account, it cannot be returned to the donor.
 - h. Donation of accrued leave does not affect the donor's earning a Bonus Day where otherwise eligible.
5. Termination of Eligibility Use of Donated Leave may be terminated under any of the following conditions:
- a. The recipient applies for and receives retirement benefits from FRS or applies for and receives Social Security retirement or disability benefits or claims or receives unemployment compensation or accepts other employment during the approved leave. In these situations, the employee may also be subject to disciplinary action including possible termination.
 - b. The County determines that the recipient has abused leave, falsified information, or was otherwise not eligible for leave. In this case, the employee may be required to repay any leave previously received and may be subject to disciplinary action including termination.
 - c. A recipient is expected to notify his or her immediate supervisor immediately when released by her or his physician and to return to work as soon as the medical condition permits. A recipient who fails to advise the County of the physician's release or to return to work in a timely manner will be required to repay any leave received since the effective date of the physician's release and may be subject to disciplinary action including termination.
6. Reporting Requirements
- a. A Quarterly report shall be prepared for the Director of Human Resources which shall include the following:

- (1) The number of hours approved for use per quarter.
 - (2) The number of approved recipients.
- b. An Annual report regarding program utilization shall be provided to the County Administrator with a copy to the County Commissioners and the Commission Auditor.

G. Educational Leave The Educational Leave program is to provide regular, benefit eligible full-time or part-time 20+ employees the opportunity to participate in occupationally related course work or other training not otherwise sponsored by the County which are only available during working hours. The primary purpose of the Educational Leave program is to provide education directly related and **clearly needed** on the job. **Except as provided in section G.1.a below, it is not the intent of the program to provide paid time off to attain or obtain advanced or special certifications, or regular or advanced college degrees.** The Division of Human Resources may, at its own discretion, refer a request that is in conflict with the guidelines listed below, to the Broward County Education Committee, for their opinion and guidance as to approval or disapproval. **For those employees whose job classifications are covered by collective bargaining agreements, please consult the applicable union contract.**

1. Eligible Coursework/Training

- a. Coursework is defined as a course taken at scheduled times and days that extend over more than five continuous full or partial days, or scheduled for one or more full or partial days per week for a total of more than five full or partial days. For the completion of a degree or other formalized certification program, education leave may be granted when specific courses are needed to finish up the degree or program, the degree or program is at least **90% complete**, and the **course is only available during the day**, regardless of whether or not the course is paid for by the County. This provision includes those who must take a field work program, practicum, or internship. Please note that this provision is intended to allow degree or program completion only when the final one or two courses cannot be scheduled during non-working hours. If the degree or program is less than 90% complete, it is assumed that alternate scheduling arrangements may be made.
- b. Other training is defined as of a seminar, conference or workshop nature which occurs over a short period of time of one to five consecutive full or partial days. Educational leave may be granted to an employee to attend job-related workshops, conferences, or seminars which the employee wishes to attend at his/her own expense.

- c. Professional Exams and/or Certifications Educational Leave may be granted for employees who have taken course work on their own time for an advanced degree or certification and are now approaching the culmination of their efforts, such as Ph.D. candidates completing orals. Public Accountants attempting certification. Lawyers needing to attend the bar exam, others attending insurance or other professional exams. Educational Leave for this purpose may be granted regardless of where the exam is given. on a one-time only basis, i.e., if the exam is not passed, educational leave may not be granted a second time.
2. **Request Procedures** A request for educational leave is made on Form 102-143, Request for Education Leave. **All requests for Educational Leave must be supported by a copy of the brochure or catalogue requirements and if requested, a copy of a confirmation or paid receipt for which the leave is requested.** A Travel Request and Voucher, Form 403-6, may also be required by the Office of Budget and Management Policy. A copy of Form 102-143 is in Annex A.
 - a. When the employee completes the Form 102-143, the immediate supervisor reviews the request. If work schedules allow and if the request appears to be otherwise appropriate, the immediate supervisor may approve the request by signing and dating the form and forwarding it to the Division Director.
 - b. Requests for 24 hours, or less The Division Director shall make a determination whether the courses or training are occupationally-related and whether leave with full pay is to be granted. Requests for such leave consisting of 24-hours or less are at the discretion of the Division Director after determining job relatedness and staffing requirements. The Division should maintain a copy of the approved request in the employee's divisional file, and forward a copy to the Employee Development Section of the Division of Human Resources.
 - c. Requests exceeding 24 hours Requests for leaves of more than 24-hours must be approved in advance by the Division Director and the Director of Human Resources. Requests must be received by the Director of Human Resources no later than three working days prior to the date for which leave is requested to allow time for review and approval. If the advance request is approved, the original of the Form 102-143 is placed in the employee's official personnel file. A copy of the request will be returned to the Division for payroll audit verification purposes.
3. Divisions must maintain a record of all Educational Leave granted to an employee in a calendar year. Educational leave should be recorded on the payroll voucher as a separate earnings code (508).

Educational Leave may not exceed 160 hours in a calendar year except with the approval of the County Administrator.

H. Military Leave

1. Leave with pay will be provided:

- a. For Training Purposes For members of the federal military reserves and the Florida National Guard, full base pay for the first seventeen (17) working days in a calendar year when assigned to active or inactive duty for training purposes. The definition of "working day" as it applies to Military leave for training purposes is: Shifts of twelve (12) hours or less shall equal one (1) working day; shifts of over twelve (12) hours and up to twenty four (24) hours shall equal two (2) working days. Any absence for training purposes in excess of seventeen (17) working days shall be charged to appropriate accrued paid leave, or to leave without pay if an employee has no such leave accumulated,
- b. When Ordered to Active Military Service Not For Training Purposes
 - (1) For members of the federal military reserves ordered to active military service not for training purposes, full base pay for the first thirty (30) calendar days during any such service; thereafter, supplemental pay in an amount necessary to bring their total earnings, inclusive of their military pay, to the base pay earned from the County at the time they were called to active military service; and
 - (2) For members of the Florida National Guard ordered to active state duty not for training purposes pursuant to order of the state's military court (s. 250.36, F.S.) or order of the Governor or state Adjutant General (s. 250.28, F.S.), or if ordered to active duty not for training purposes by the federal government, full base pay for the first thirty (30) calendar days during any such service period; thereafter, supplemental pay in an amount necessary to bring their total earnings, inclusive of their military pay, to the base pay earned from the County at the time they were called to such active duty.

2. Required Documentation Military Leave requests for annual training and/or mobilization must be processed on a 102-102 with required documentation attached. If documentation is not submitted in advance of usage, leave cannot and will not be authorized. Undocumented leave may be charged to appropriate accrued paid leave or leave without pay if employee has no such leave accumulated.

- a. Individual Day or Weekend Training The employee must submit the yearly training schedule, issued and signed by the Commanding Officer of the military

unit to which the employee belongs, to his/her divisional payroll clerk at the beginning of the yearly period. If possible, the employee's regular work schedule should be adjusted so training does not fall on a work day. If for any reason the training date(s) is altered, the employee is responsible for obtaining and submitting an updated schedule or separate letter detailing the change. issued and signed by the Commanding Officer.

- b. Annual Training Annual Training is usually for a two week period. The employee is responsible for submitting military leave orders to his/her divisional payroll clerk as soon as the order is received.
 - c. Active Duty Not for Training Purposes The employee is responsible for submitting military leave orders to his/her divisional payroll clerk as soon as the order for mobilization is received. If the employee's military duty is extended beyond the initial orders and supplemental leave is being requested, the additional orders are required prior to the end of the initial thirty (30) calendar day period.
3. **Leave Without Pay** Leave without pay will be provided to members of the state national guard and federal military reserves ordered to active or inactive duty for training or non-training purposes by their respective military superiors and whose period of leave with pay, as authorized above, has expired.
4. **Benefits** The County will continue to provide benefits in the form of BC² Flex Dollars consistent with the applicable Civil Service Rules, union contracts, and these procedures in effect at the time of mobilization during the period of paid military leave.; The employee is expected to continue to pay his or her applicable premiums. The employee may elect to continue benefits coverage for the employee and dependents at his or her own sole expense, for the lesser of 15 additional months or until the day after the date on which the person fails to apply for or return to County employment as required by federal law.
5. During the employee's military leave of less than ninety (90) days, the respective appointing authority, with the concurrence of the Human Resources Division, may temporarily reassign that employee's duties or hire temporary help pursuant to established procedures. If military leave extends beyond 90 consecutive calendar days, the employee's position may be deemed vacant and may be filled through appropriate recruitment procedures.
6. **Calculation of leave time** The leave period includes the time reasonably necessary to travel to and from the site of duty or training.
7. **Processing Leave Requests**

- a. Leave requests for "Annual Training" and calls to active duty for non-training purposes (mobilization) must be processed on a Personnel Action Form 102-102. Attach a copy of the military orders and indicate whether the orders were issued by state or federal authority. Failure to obtain orders and process this leave on a 102-102 will result in denial of military leave.
- b. Leave requests for individual or weekend training periods shall be submitted on an Application for Leave/FMLA Designation, Form 102-112, and processed on the payroll voucher, using code 510.

8. Reemployment

- a. Upon request to return to County service within ninety (90) calendar days of release from military duty, an employee will be returned to the position he/she would have held had his/her continuous County employment not been interrupted by such military service. A return to the position the person would have held requires that the person be qualified to perform the duties; or, if the person is not qualified to perform the duties of such position and reasonable efforts to qualify the person fail, the person shall be placed in accordance with state and federal law. If the employee is no longer qualified for such position because of a disability aggravated by or incurred during military service, see subsection b, below-.
- b. If the employee is not qualified for placement in accordance with (a) above because of a disability incurred in, or aggravated during, such military service, and he/she cannot be reasonably accommodated to perform the essential functions of the position, then the employee shall be placed in a position which is equivalent in seniority, status and pay, for which he/she is qualified to perform with or without reasonable accommodation. If such position is not available at the time of return or anticipated to be available within a reasonable time, then the employee shall be placed into a position which is the nearest approximation to such position in terms of seniority, status and pay consistent with circumstances of such person's case.
- c. Note: Any reemployment or placement questions must be coordinated with the Staffing Services section of the Division of Human Resources.

I. Disability Leave Always counsel with the employee, the Labor Relations Section of the Division of Human Resources, and Office of Equal Opportunity, ADA Coordinator if the employee claims to have a disability protected by the provision of the ADA.

- 1. If the employee's impairment is of a temporary nature or otherwise not a disability as defined by the ADA (as documented in an ADA Determination), the Director of Human

Resources may authorize a specified period of time off consistent with the provisions of the Civil Service Rules and Regulations or a temporary modified schedule may be approved to enable the employee to overcome the impairment.

- a. Approval of time off or a temporary modified schedule will be based in part on the operational needs of the agency.
 - b. Time off is to be charged to sick leave, or if no sick leave has been accrued, to annual leave or leave without pay.
2. If additional leave time or modifications cannot be provided to enable the employee to overcome the impairment, and the employee remains unable to perform the essential job duties, the employee may be separated from County service.

- J. **Supplemental Disability Leave (Workers' Compensation)** If an on-the job injury or illness occurs, the employee should notify her or his supervisor and contact the County's Managed Care Provider, as instructed, for advice and authorization regarding medical attention. Information on how to contact the County's Managed Care Provider is available from the Risk Management Division.

Employees receiving Worker's Compensation benefits should contact the adjuster in Risk Management to address the applicability of Supplemental Disability Leave and contact Employee Benefits in the Division of Human Resources regarding insurance coverages. The employing Division should also contact Staffing Services regarding budgeted position options.

1. **Supplemental Disability Leave** is paid leave that may be given to benefit eligible employees in conjunction with a work-related (Worker's Compensation) injury or illness. It supplements Worker's Compensation benefits, which are normally about 2/3 of regular wages, bringing them to what he or she would normally receive for his or her regular work schedule.

Supplemental Disability Leave is not an entitlement. If it is granted, the period of Supplemental Disability Leave is subject to the person's medical status as determined by the attending physician but may not exceed eight (8) scheduled workweeks unless approved by the County Administrator. It can be denied if the employee failed to perform the job in a safe manner or otherwise contributed to his or her injury.

If the absence and use of Supplemental Disability exceed three work days after the date of the work-related injury or illness, subject to proper notice to the employee, it will be considered to be a serious health condition of the employee under FMLA. Any absence after the third day will count toward the employee's FMLA period and use of Supplemental Disability Leave, annual leave and sick leave after that would be concurrent with FMLA. See also the discussion of FMLA.

- 2. Requests for Extension of Supplemental Disability Leave** Supplemental Disability Leave may be extended for an additional period of up to eight (8) scheduled workweeks, but the extension requires approval of the County Administrator. Requests for extension of Supplemental Disability Leave benefits are sent to the Employee Benefits Services section of Human Resources. The memo should fully state the justification for the extension of the Supplemental Disability Leave. The request will be reviewed with the Risk Management Division and a recommendation will be given to the County Administrator. The Division of Human Resources will notify the requesting agency of the County Administrator's decision.
- 3. Use of Accrued Paid Leave to Augment Worker's Compensation Payments** If Supplemental Disability Leave is not granted or if Supplemental Disability Leave benefits are exhausted, the employee will continue to receive Worker's Compensation benefits as required by the State of Florida. Worker's Compensation benefits are issued by Risk Management outside the County's payroll cycle. Employees may use accumulated Sick and/or Annual Leave to augment Worker's Compensation payments until their accumulated leave is exhausted or they return to work. Use of Sick and/or Annual Leave in this situation would also count toward the employee's FMLA period, subject to proper notice to the employee. If accrued paid leave is used, the employee is considered to be on pay status for Flex Dollar purposes.
- 4. Leave of Absence While Receiving Worker's Compensation**

 - a. Initial Leave When Supplemental Disability Leave and/or paid leave is exhausted or if the employee elects not to use Sick or Annual Leave to supplement Worker's Compensation benefits and the employee is still receiving Worker's Compensation benefits, the employee is placed on leave of absence without pay status, submitted on Form 102-102. The leave of absence, in this case, has no effect on eligibility for continued Worker's Compensation benefits. Where a return to work date cannot be projected, ninety (90) days after the start of the unpaid leave would be used as the projected return date. If a return to work date can be projected, it would be entered on the Form 102-102 as the end of leave date. If the employee is able to return to work before the projected end of the leave of absence, the unused leave is canceled by the Form 102-102 returning the employee from Leave of Absence.

Any period of unpaid leave in this case would be considered and processed as FMLA for the serious health condition of the employee and would count toward the FMLA period, subject to proper notice to the employee, until FMLA is exhausted for that 12-month period. Once the FMLA period is exhausted for that 12-month period, any further unpaid leave in connection with that injury or illness would be processed as LOA - Worker's Compensation. To do this, a transaction bringing the employee back from FMLA leave and one placing the

employee on LOA- Worker's Compensation, with a projected return date, would need to be generated.

- b. After the Initial Leave, if the employee is still unable to return to work after the initial leave of absence, the leave can be extended, up to one (1) full year. by submitting another Form 102-102. In this case, assuming the employee has exhausted FMLA for that 12-month period, a transaction bringing the employee back from FMLA leave and one placing the employee on LOA- Worker's Compensation, with a projected return date, would need to be generated.

- c. Group Insurance For information regarding continuation of group insurance and other benefit programs, consult the Chapter on Benefits in this handbook.

- 5. **Job Placement Counseling** At any stage in the process, if the employee appears able to perform other duties within the County, the Risk Management Division will refer the employee to the Division of Human Resources for counseling, qualifications determination, and placement.

- 6. **Release by Attending Physician** An employee who is released by the attending physician to return to work but at less than his/her full, unlimited duties is expected to return to work under the Alternate Duty Program administered by the Risk Management Division. If the physician's release is for less than the regular workday or workweek, any Supplemental Disability Leave, if it has been granted, up to the eight scheduled workweeks limitation, may be used. Failure to return to work in a timely manner once released to do so by the attending physician may result in disciplinary action. Refusal or failure to cooperate with and/or to participate in the Alternate Duty Program may result in denial of Supplemental Disability Leave and/or in a reduction in Worker's Compensation benefits.

- K. **Job Basis Leave** Employees whose jobs are exempt from the requirement to pay time and one-half for overtime under the Fair Labor Standards Act are eligible for Job Basis Leave. The determination of job basis or exempt status is the responsibility of the Division of Human Resources. Procedures for the request and approval of Job Basis Leave will be the same as those for Annual Leave. The number of Job Basis Leave hours granted to the employee shall be entered on the payroll voucher. The entry shall be approved by the Division Director. Job Basis Leave is intended to be used during the calendar year in which it is available, and may not be carried over into the next calendar year. Employee's separated from County service shall NOT be paid out for unused Job Basis Leave. Job Basis Leave shall be available for use as follows:

1. Current full-time employees in Job Basis eligible positions as of January 1 of a calendar year will have forty (40) hours available for use beginning in January of each year (Eligible part-time 20+ employees will have twenty (20) hours available for use).
 2. Full-time employees hired into Job Basis eligible positions, or promoted from a non-Job Basis eligible position into a Job Basis eligible position, from January 1 st through June 30th, will have forty (40) hours available for use following the effective date of employment or promotion (Eligible Part-time 20+ employees will have twenty (20) hours available).
 3. Full-time employees hired into Job Basis eligible positions, or promoted from a non-Job Basis eligible position into a Job Basis eligible position, from July 1 st through December 31st, will have twenty (20) hours available for use following the effective date of employment or promotion (Eligible part-time 20+ employees will have ten (10) hours available).
- L. Civil Leave** Civil Leave is the approved absence from work with pay for benefit eligible employees when serving on jury duty, when subpoenaed as a witness before any public body or commission when the subpoena to appear is job-related, or when performing emergency civilian duty in connection with national defense. Directors may require the employee to submit proof of any such civil duty in order to approve a request for Civil Leave. An employee regularly scheduled to work the evening or midnight shift may receive civil leave, as described above, for their regularly scheduled shift when their court-ordered service occurs immediately before or after their scheduled shift. An employee subpoenaed in the line of duty to represent the County shall either be paid per diem or travel expenses by the County or may retain witness fees and mileage received from the Court. If paid per diem and travel by the County, the employee must turn over fees received from the Court to the County. Employees will be granted up to one hour off for voting on election days when it is not feasible to vote before or after working hours.
- For employees in classes covered by collective bargaining agreements, consult the applicable union contract and Labor Relations.**
- M. Bereavement Leave** Bereavement Leave is paid leave for an approved absence from work due to a death in the employee's immediate family. Immediate family is defined to include employee's spouse or domestic partner, child, parent or persons determined in loco parentis (in the place of the parent) by the Director of Human Resources, brother, sister, grandparent, grandchild, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, step parent, step-child, step-sister, step-brother, or relative domiciled in the employee's household. Bereavement Leave shall be granted to benefit eligible employees for up to three (3) regularly scheduled workdays of paid leave (part-time 20+ employees shall receive a maximum of twelve (12) hours in the event of a death of an immediate family member or domestic partner and up to

two (2) additional regularly scheduled workdays of paid leave (part-time 20+ employees shall receive a maximum of eight (8) additional hours) to attend a funeral outside Florida. The employee shall provide his/her Director with proof of the death and relationship if requested.

Employees covered by collective bargaining agreements are subject to the provisions of their union contracts.

- N. Parenting Leave** Parenting Leave was a type of leave available before implementation of the FMLA program and provided a period of leave for benefit eligible employees for the purpose of postpartum recovery, assistance in that recovery, bonding with a new child by either or both parents, or other reasonable need associated with the adjustment to the addition of a new child to a family. The situations to which Parenting Leave formerly applied are included under FMLA and Parenting Leave is no longer used as a designation for a type of leave.
- O. The Family and Medical Leave Act of 1993 (FMLA)** FMLA applies to any employee once the employee has worked for a covered employer for 12 months AND has worked 1,250 hours. The County is a covered employer and, for benefit eligible employees, the County will provide FMLA leave once the employee has completed an initial probation period (where applicable) and without regard to number of hours worked. For benefit eligible employees whose positions are excluded from the Classified Civil Service and are not subject to a probation period, the County will provide FMLA leave after completion of six months of employment. For all other employees, the 1,250 hours worked in a 12-month period criterion will apply. The choice to process a request for time away from work as FMLA is not at the discretion of the employee or the employing agency. If a the reason for leave qualifies as an FMLA event under the Law, the leave must be processed as FMLA provided the person has not exhausted the FMLA period for that 12-month period. Further, in no case will taking FMLA leave be used as a negative factor in employment actions.

1. Eligibility

- a. Benefit Eligible Employees Benefit eligible employees who have completed a probationary period, or six months of employment as noted above, may be granted the equivalent of up to 12-work weeks of leave in a 12-month period. Employees will be expected to use all available and applicable paid leave for an FMLA event before unpaid FMLA leave will be approved. As a result, for benefit eligible employees, FMLA leave may consist of paid leave, unpaid leave, or a combination of paid and unpaid leave. The employee will be notified in a timely manner when leave is considered FMLA.
- b. Non-benefit Eligible Employees Under FMLA, the 12 months of employment need not be consecutive and could cover more than one period of employment. As a result, some employees in Part-time 19 positions and, possibly, others in

positions classified as Temporary, Student, Seasonal, or Will Call, may qualify for leave under FMLA. To determine when 1,250 hours have been worked, the most recent employment period would be used.

Unless an employee is considered to be a County benefit eligible employee, he or she is not eligible for paid leave or other County leave-without-pay programs. This means non-benefit eligible employees are not granted leave per se. FMLA leave for non-benefit eligible employees would be accommodated by schedule adjustments and no BC 102-102 would be processed. All other County FMLA procedures would apply and use of FMLA for these employees would be noted on the time sheet.

- c. County Temporaries and Temporary Agency Personnel FMLA applies to employees working for two employers which exercise some control over the employee's work. This means that FMLA might apply to some County temporary employees and to temporaries working for the County through an outside agency. FMLA for temporaries working through a temporary agency would be administered by the temporary agency. FMLA for County Temporary employees is subject to section B, above.
2. **Types of FMLA Leave** An employee is entitled to take FMLA leave when a child is born, when a child is placed for adoption or foster care with the employee, when an eligible family member (child, spouse or parent) or a registered domestic partner of the employee is affected by a serious health condition requiring the employee's absence from work, or when the employee experiences a serious health condition and is unable to perform his or her job functions. FMLA leave is not intended to cover short-term conditions for which treatment and recovery are brief.
3. **Definitions**
 - a. "Child" means a child for whom the employee is acting as a parent, which means no legal relationship is required, and who is less than 18 years of age or who, if 18 years of age or older, is incapable of self-care because of a mental or physical disability. Thus, under FMLA a child may be a biological, adopted, or foster child, or a stepchild, a legal ward, or a child for whom the employee stands in loco parentis. If both the father and mother of a new child are eligible for FMLA, they may each take FMLA leave for the birth and care of the baby or placement of the child in their home at the same time, or for bonding with the child, on an overlapping basis, or sequentially. FMLA for the birth of a child or to care for such a child or for the placement of a child with the employee for adoption or foster

care, must be taken within the 12-month period following the child's birth or placement with the employee. Where FMLA leave is requested for the adoption or placement of a child, the employee may be required to provide written proof of pending or final placement and the relationship. FMLA leave in these cases may begin prior to placement if an absence from work is required for such placement to proceed.

- b. "Spouse" means the employee's current husband or wife as recognized under Florida law. If both spouses work for the County, each will be eligible for up to the equivalent of 12-weeks of FMLA leave in a 12-month period. Each person, in this case, may have a different 12-month period.
- c. "Domestic Partner" means a person registered as such with the County Records Division. Although the Family/Medical Leave Act does not apply to persons other than an employee's child, spouse, or parent, the County extends FMLA like benefits to a qualified domestic partner of a County employee. Accordingly, the provisions, related to FMLA in this Handbook, apply to the serious health condition of a qualified domestic partner under the same conditions as though the person were the spouse of the employee.
- d. "Parent" means the biological parent, stepmother or stepfather, or an individual who stands in loco parentis to the employee. For FMLA purposes, 'parent' typically does not include a parent 'in law'. For unusual situations, call Employee Benefit Services for guidance.
- e. "Serious Health Condition" means an illness, injury, impairment, or a physical or mental condition that involves one of the following:
 - (1) Hospital Care Inpatient Care i.e., an overnight stay, in a hospital, hospice, or residential medical care facility, including any period of incapacity or subsequent treatment in connection with or consequent to the inpatient care.
 - (2) Absence Plus Treatment A period of incapacity of more than three consecutive calendar days, including any subsequent treatment or period of incapacity relating to the same condition, that also involves
 - Treatment two or more times by a health care provider, by a nurse or physician's assistant under direct supervision of a health care provider, or by a provider of health care services, e.g., a physical therapist, under orders of, or on referral by, a health care provider; or
 - Treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment under the supervision of the health care provider.

Incapacity for this purpose is defined as inability to work, attend school or perform other regular daily activities due to the serious health condition, treatment therefor, or recovery therefrom.

- (3) **Pregnancy** Any period of incapacity due to pregnancy or for prenatal care.
- (4) **Chronic Conditions Requiring Treatments.** A chronic condition is one which
 - Requires periodic visits for treatment by a health care provider, or by a nurse or physician's assistant under direct supervision of a health care provider;
 - Continues over an extended period of time, including recurring episodes of a single underlying condition; and
 - May cause episodic rather than a continuing period of incapacity, e.g.. asthma, diabetes, epilepsy, etc.
- (5) **Permanent/Long-term Conditions Requiring Supervision** A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective. The employee or family member or domestic partner must be under the continuing supervision of. but need not be receiving active treatment by, a health care provider. Examples include Alzheimer's, a severe stroke, or the terminal stages of a disease.
- (6) **Multiple Treatments (Non-Chronic Conditions)** Any period of absence to receive multiple treatments, including any period of recovery therefrom, by a health care provider or by a provider of health care services under orders of, or on referral by, a health care provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three consecutive calendar days in the absence of medical intervention or treatment, such as cancer. chemotherapy, radiation, etc., severe arthritis (physical therapy), kidney disease (dialysis).
- (7) **Treatment** Treatment includes examinations to determine if a serious health condition exists and evaluations of the condition. Treatment does NOT include routine physical examinations, eye examinations, or dental examinations.
- f. **What Is NOT a Serious Health Condition** Under FMLA, voluntary or cosmetic treatments, such as most treatments for orthodontia or acne, which are not medically necessary, are not serious health conditions unless inpatient hospital care is required. Other examples of conditions that are NOT considered to be serious health conditions under FMLA unless complications arise, include, but are not limited to:
 - (1) Treatments for allergies or stress unless all FMLA conditions are met.
 - (2) Routine or preventive physical examinations.

- (3) Common colds and flu.
 - (4) Upset stomach and ulcers.
 - (5) Earaches and headaches, other than migraines.
 - (6) Routine dental or orthodontic problems, including periodontal disease.
- g. "Continuing Treatment" means one or more of the following:
- (1) The employee or family member or domestic partner is treated two or more times for the injury or illness by a health care provider. Normally this would require visits to the health care provider or to a nurse or physician's assistant under the direct supervision of the health care provider.
 - (2) The employee or family member or domestic partner is treated for the injury or illness two or more times by a provider of health care services under orders of, or referral by, or under the direction of, a health care provider; or is treated for the injury or illness by a health care provider on at least one occasion which results in a regimen of continuing treatment under the supervision of the health care provider. EX: A course of medication or therapy to resolve the health condition.
 - (3) For a serious long-term or chronic condition or disability that cannot be cured, the employee or family member or domestic partner is under the continuing supervision of, but not necessarily being actively treated by, a health care provider. EX: Persons who have suffered a severe stroke or persons in the terminal stages of a disease who may not be receiving active medical treatment.
- A regimen of CONTINUING TREATMENT includes, for example, a course of prescription medication, e.g., an antibiotic, or therapy requiring special equipment to resolve or alleviate the health condition. A regimen of treatment does NOT include the taking of over-the-counter medications such as aspirin, antihistamines, or salves; or bed-rest, drinking fluids, exercise, and other similar activities that can be initiated without a visit to a health care provider.
- h. "Health Care Provider" means one of the following who must be licensed or authorized to practice by the State and must be performing within the scope of their practice as defined under State law.
- (1) Doctors of medicine or osteopathy.

- (2) Podiatrists, dentists, clinical psychologists, optometrists, clinical social workers, and chiropractors (limited to subluxation correction).
- (3) Nurse practitioners and nurse-midwives.
- (4) Christian Science practitioner listed with the First Church of Christ Scientist in Boston, Massachusetts is also considered a health care provider for the purpose of FMLA.
- (5) Any health care provider recognized by the County's group health plans.

4. Leave Requirements

a. Amount or Length of Leave

FLSA Exempt: Employees in positions that are exempt from the overtime requirement of the Fair Labor Standards Act (FLSA) are eligible for up to 12 work weeks or 480 hours of FMLA leave in a 12-month period. FMLA permits the County to prorate the pay of an employee whose position is exempt from the overtime requirement of the FLSA during a qualifying FMLA leave without affecting the FLSA exemption.

FLSA Non-exempt: Under the law, the amount of FMLA leave for FLSA non exempt employees is based on a 'normal work week' and there is no maximum available hours.

- (1) Full time employee would have 480 available hours.
- (2) FMLA hours for employees in Part-time 20 and Part-time 19 positions is determined on a pro-rata basis, i.e., for a normal work of 20 hours per week, available hours would be 240; 30 hours per week would be 360 hours, etc.
- (3) A normal workweek' for employees with a variable schedule is determined by calculating a weekly average using the hours worked over the 12 weeks prior to the beginning of the leave period.

- b. 12-month Period The County has adopted a 'rolling period' of twelve months as the 12-month period for FMLA. The rolling period is determined by measuring backward from the date an employee requests FMLA leave, similar to the method used to track sick leave occurrences. For example, on March 12, 1997, a full time benefit eligible employee, who is otherwise eligible for FMLA leave, requests two weeks of FMLA leave to care for a sick child. The child's illness is properly designated a serious health condition under FMLA. In reviewing the employee's work history, the following use of leave was noted.

WORK HOURS, LEAVE AND PAY POLICIES

- c. Prior to 04/07/99, no paid or unpaid FMLA leave was used.
- | | | |
|---------------------|---------|--|
| 04/07/99 - 04/26/99 | 3 weeks | Used 40 hours of Sick Leave as Family Illness Leave concurrent with FMLA leave for a child's serious illness and 80 hours of Annual Leave for the same reason. |
| 06/01/99 - 06/30/99 | 4 weeks | Used 80 hours of Sick leave and 80 hours of Annual Leave concurrent with 4 weeks FMLA leave for the employee's serious illness. |
| 08/10/99 - 08/14/99 | 1 week | Used 40 hours of Annual Leave for vacation. This period does not count as FMLA. |
| 10/01/99 - 11/15/99 | 6 weeks | Used 32 hours of Sick Leave, exhausting all Sick Leave. Also used 80 hours of Annual Leave, exhausting accrued Annual Leave, and 128 hours of unpaid leave. All leave was used concurrent with FMLA leave for the employee's serious illness. |
| 01/15/00 - 01/19/00 | 1 week | No paid leave was available so used 40 hours of unpaid FMLA leave for the serious illness of the employee's mother. |
| 03/12/00 - 03/26/00 | 2 weeks | As of March 12, not entitled to any further FMLA at that time. If the request can be accommodated by the employing agency, the leave would be processed as leave without pay for Personal Reasons and would not be subject to FMLA provisions. |

After 04/07/00, the first occurrence shown above begins to 'burn off' on a day by day basis. On 07/01/00, the second occurrence above burns off and another four weeks of FMLA leave is now available.

As noted above, leave with or without pay, in addition to or after the equivalent of 12 weeks of FMLA has been applied, may be requested but it is NOT an entitlement. If it is approved, it will NOT be processed as FMLA and is NOT subject to FMLA requirements. For additional leave contiguous to previously approved unpaid FMLA leave, a Form 102-102 transaction is required to bring the employee back from FMLA leave and another Form 102102 transaction is required to place the employee on another type of leave without pay.

- 5. Coordination with Other Policies** As noted earlier, the choice to process a request for time away from work as FMLA is not at the discretion of the employee or the employing agency. If a situation qualifies as an FMLA event under the Law, the leave must be processed as FMLA where the FMLA period has not been exhausted. If the employee does not have enough applicable paid leave to cover the absence, any remaining period of the absence will be processed as unpaid FMLA leave up to the 12-week limit for FMLA. If the employee requests additional time off for the same event after FMLA is exhausted for that 12-month period, any further period of paid or unpaid leave in connection with the event is not an entitlement and, if it is approved, will NOT be processed as FMLA.
- 6. Use of Paid Leave Required** When an employee is granted leave under FMLA, he or she will be required to use all available and applicable paid leave prior to being placed on leave without pay status. Use of paid leave in this case will count toward the FMLA period except where compensatory time is used. Applicability of paid leave for an FMLA absence is determined by the procedures for the paid leave. See elsewhere in this Handbook for a discussion of use of Annual or Sick Leave. Use of Sick Leave for an FMLA event involving a child or parent or domestic partner is limited to Sick Leave available under the Family Illness Leave program.

If an employee exhausts all applicable paid leave before the equivalent of 12 weeks of FMLA is complete, the employee may be granted a period of unpaid FMLA leave so that the total of paid and unpaid leave equals 12 weeks. Leave provided under the Donated Leave Program will count toward the FMLA period.

7. Determining if FMLA Applies

- a. Employing Agency It is the employing agency's responsibility to gather enough information about an employee's request to be absent from work in order to determine if FMLA applies at the time the request is made. The employee is not required to specify that a request for leave is being made under FMLA in making a request to be absent for the leave to be considered FMLA. For instance, if an employee tells supervisor that the employee's child is going into the hospital, the supervisor may need to ask the employee for more details in order to determine if it is a serious health condition of the child in order to advise the employee that the absence will be counted as FMLA.

It is also the employing agency's responsibility to designate the leave as FMLA and to give notice of the designation to the employee. However, the absence of such designation and/or notice does not necessarily preclude the leave from counting toward an employee's twelve (12) week entitlement. The designation must be based on information received from the employee or the employee's spokesperson or the health care provider.

- b. Employee When asked about a request to be absent, the employee must provide sufficient information regarding the reason for requesting the leave so that a determination can be made if the reason qualifies as an FMLA event.
 - c. Notice of Determination The employing agency should make every attempt to notify the employee if an absence is considered to be FMLA leave as soon as possible.
 - d. Retroactive Determination If it is learned or determined that a leave is for an FMLA event after a leave has begun, the leave can be designated as FMLA retroactively with proper notice to the employee. In no event will leave be designated as FMLA by the employee or the employing agency after the leave has ended.
 - e. FMLA Leave on a Provisional Basis Where medical certification is needed in order to determine if FMLA applies, leave may be granted as FMLA provisionally, pending receipt of medical certification or other required documentation. If the medical certification or other required documentation does not support the employee's request, the employing agency will evaluate its ability to grant the leave under other applicable County paid and unpaid leave programs, notify the employee of that decision, and process the leave accordingly.
8. **Sick Leave Occurrences and Seniority** Paid or unpaid absences under FMLA will not be taken into consideration for performance assessment or for disciplinary matters. However, the employee's failure to comply with FMLA procedures, to provide medical certification as requested, or to provide a fitness for duty report may be cause for disciplinary action, up to and including termination of employment. **Unpaid FMLA will not affect an employee's anniversary date for salary increase consideration or for purposes dealing with seniority.**
9. **Worker's Compensation and Supplemental Disability Leave** Supplemental Disability Leave, beyond three work days after the date of a work-related injury or illness for which Worker's Compensation would apply, will also count toward the FMLA period. In addition, when Supplemental Disability Leave is exhausted, continuing absence while receiving Worker's Compensation benefits will also count toward the 12 week FMLA period, subject to proper notification to the employee. Use of Sick or Annual Leave to supplement Worker's Compensation benefits will be concurrent with FMLA.
10. **Reduced Schedule/Intermittent Leave** An employee may take FMLA leave intermittently (a few days or a few hours at a time) or under a reduced work schedule to care for an eligible family member with a serious health condition or because of the

serious health condition of the employee when "medically necessary." "Medically necessary" means there must be a medical need for the leave and that the leave can best be accomplished through an intermittent or reduced work schedule.

An employee may also be able to take leave intermittently or on a reduced work schedule for the birth or placement for adoption or foster care of a child. Intermittent leave or leave on a reduced work schedule basis in these cases is subject to express, prior approval from the employing agency.

11. **Minimum Increment of FMLA** Paid or unpaid FMLA leave under a reduced work schedule cannot be used in increments of less than thirty minutes. Paid or unpaid FMLA leave taken intermittently cannot be in increments of less than thirty minutes.
12. **Alternate Assignment** The employee may be required to transfer temporarily to a position or classification for which he or she is qualified with equivalent pay and benefits that better accommodates recurring periods of leave when the leave is planned based on scheduled medical treatment. In this way, the work disruption which can result from such absences can be reduced. Arrangements for alternate assignments must be approved by Labor Relations and the ADA Compliance Office prior to discussion with the employee.

The employee may be offered an alternative 'light duty' assignment in lieu of leave, but cannot be forced to take the assignment. Where the serious health condition of the employee is a result of an on-the-job injury or illness and the employee is eligible for worker's compensation benefits, refusal of a light duty assignment could result in reduction of Worker's Compensation benefits, but would not affect the employee's FMLA leave entitlement.

13. **Certification of Medical Condition/s** The employee may be required to provide medical certification and recertification of a serious health condition of the employee or the eligible family member.
 - a. **Confidential Information** All documentation related to the medical condition of the employee or an eligible family member or qualified domestic partner must be held in strict confidence and will not be maintained in the employee's official personnel file. However, supervisors may be informed regarding health condition in order to designate leave as FMLA or regarding necessary restrictions on the work or duties of an employee and necessary accommodations.
 - b. **Health Care Provider Certification** When FMLA leave is requested due to the serious health condition of the employee or an eligible family member, certification of the serious health condition by the health care provider may be

required. Medical certification may not be required to approve FMLA. In all cases, medical certification will be required to deny it. As with use of Sick Leave, medical certification may be required when an FMLA event lasts three consecutive work days and is required when an FMLA event lasts five or more consecutive work days.

- (1) Chronic Conditions Where intermittent leave is requested for a chronic condition, a single medical certification may be used for recurrences of the chronic condition. The employing agency is expected to use good sense as to when undated medical certification should be requested to determine the current status of a chronic health condition.
- (2) Re-Certification Recertification of the serious health condition may also be required, but no more frequently than every 30 days and only in connection with an absence unless the employee requests an extension of the leave. the circumstances have changed, or information casting doubt on the validity of the original certification is received.
- (3) Health Care Provider Certification Form 102-216, Health Care Provider Certification, is used for the purpose of medical certification. The employee would typically submit a completed Form 102-216 to his or her Division Director or designee at the time the request for FMLA is made but no later than 15 days after the start of the leave or of notice that medical certification is required. If the request is for intermittent leave, the health care provider must also certify that such leave is medically necessary and provide the dates and duration of treatments. Failure to provide proper medical certification in a timely manner may be grounds for delay or denial of the request for leave and possible disciplinary action, up to and including termination of employment.

- Employee's Serious Health Condition Where the request for FMLA leave is for the employee's own serious health condition, the health care provider is asked to indicate if the employee is able to perform work of any kind, or if the employee is or is not able to perform the essential functions of the employee's position based on documentation provided by the County as to the essential functions of the employee's position.

- Serious Health Condition of a Child, Spouse, Parent or Domestic Partner Where FMLA leave is requested to care for a child, a spouse, a parent, or domestic partner who has a serious health condition, the medical certification must include a statement from the health care provider that the employee's assistance is needed to care for the patient, e.g., that the employee 's assistance is required for basic medical, hygiene, nutritional needs, safety or transportation or that the

employee's presence would be beneficial or desirable for the care of the patient.

- (4) 'Need to care for' includes providing psychological comfort and reassurance which would be beneficial to a seriously ill child, spouse, parent, or domestic partner receiving inpatient care. The term also includes situations where the employee may be needed to fill in for others who are caring for the family member or to make arrangements for changes in care, such as a transfer to a nursing home.
- (5) Intermittent leave or a reduced work schedule to care for a family member or domestic partner could be requested not only for a situation where the person's condition itself is intermittent, but also where the employee is only needed intermittently, i.e., where other care is normally available, or care responsibilities are shared with another member of the family or a third party.
- (6) Second and Third Opinion The employee may also be required to obtain a second or third opinion of the medical necessity for a leave, at the County's expense. Call Labor Relations for instructions on how to proceed. In addition, the employee may be required to provide periodic reports on the her/his status and intent to return to work and, subject to proper notice to the employee, to submit a fitness-for-duty report to return to work. If the employee has been put on notice that a fitness-for-duty report may be required, job restoration may be denied until the report is submitted.
- (7) Employees on FMLA leave must report any changes in conditions or plans which affect their current leave status or eligibility in a timely manner.

14. Notice Requirements As with any other absence from scheduled work, an employee requesting leave under FMLA is expected to provide reasonable prior notice of his or her need for leave under FMLA when possible. When the need for leave can be foreseen, the employee is expected to give written notice at least 30 calendar days before the date on which leave is requested to begin. Otherwise, the employee is expected to provide as much prior notice as is practicable. Additionally, the employee is expected to make a reasonable effort to schedule medical treatment so that his or her absence from work will not unduly disrupt the operations of the employing agency.

- a. Requesting FMLA Leave The employee must give at least verbal notice to make the employing agency aware that leave is needed, including the timing and duration. However, the employee need not expressly assert her or his rights under FMLA. It is the supervisor's responsibility to inquire further in order to determine if FMLA is applicable and to consider possible ADA implications of

the situation. The employee will follow the employing agency's usual and customary procedures for notice of need for paid and unpaid leave.

- b. Processing FMLA Requests Requests for FMLA leave are submitted on Form 102-112, Application for Leave/FMLA Designation. Completed forms are submitted to the employee's immediate supervisor for review and approval or disapproval. Form 102-112 should be accompanied by medical certification or other required documentation as appropriate. If the employee is unable to complete or sign the Form for some compelling reason, the immediate supervisor should still take action in connection with the leave, noting the inability of the employee to do so, and notifying the employee of the decision and action. If the employee is returning from FMLA leave earlier than originally expected, the employee is expected to give notice before the day he or she intends to return to work.

15. FMLA and Other Benefits

- a. Paid FMLA Benefits for employees on paid FMLA leave will continue to be provided under the same conditions as coverage is provided on any other type of paid leave permitted under County paid leave and benefit programs.

- b. Un-paid FMLA Benefits for employees on unpaid FMLA leave will continue to be provided under the same conditions as coverage is provided on any other type of unpaid leave permitted under County leave without pay programs.

- (1) Flex Dollars Flex Dollars will be continued while on unpaid FMLA.

- (2) Dropped or Canceled Coverages Where pre-taxed coverages were dropped within 31 days of the start of unpaid FMLA leave as permitted for a family status change or where benefits were canceled for nonpayment after the 30-day Grace period, an employee may elect to restart dropped or canceled coverages upon return to work without proof of eligibility or medical underwriting.

- (3) Premium Payments Employees are expected to continue to pay for benefits while on paid or unpaid FMLA. Where Flex Dollars cover the entire premium amount, no additional payment may be required. Where premiums exceed the Flex Dollar amount, the employee is encouraged to pay the difference on an after tax, pay-as-you-go basis if the leave is expected to last more than one or two pay periods. Where leave is projected to last fewer than three pay periods, the employee may choose to let arrears accumulate, but arrears will typically be taken from the first pay check after the employee returns to work.

- (4) Medical Reimbursement Accounts An employee can suspend a Medical Reimbursement Account at the start of paid or unpaid FMLA leave, in which case, claims incurred during the FMLA leave cannot be reimbursed and the annual election amount will be reduced by the amount not contributed. Dependent Care expenses incurred during unpaid FMLA leave, generally, cannot be reimbursed.

16. Employment Protection If the employee returns to work at the expiration of paid or unpaid FMLA leave, he or she must be restored to the same position and classification held prior to the leave or to a position with equivalent employment benefits, pay, and other terms and conditions of employment. Determination of equivalency must be based on authority, responsibilities, perquisites, working conditions, status, skill, effort and privileges.

- a. Protections Rights Employees have no greater rights to a job under FMLA job restoration than if they had been continuously at work. Thus, if the employee's position would have been eliminated or the employee would have been terminated or laid off but for the FMLA leave, the employee would not have the right to job restoration. Other reasons for denial of job restoration include fraudulently obtaining FMLA leave and failure to provide a duly requested fitness for duty certificate.

If the employee does not return at the expiration of paid or unpaid FMLA leave and requests and is granted leave outside of FMLA requirements, the employee will be restored to his or her same or similar position only if it is available and in accordance with applicable laws and County practices.

- b. Key or Highly Compensated Employee A key employee or highly compensated employee is an FMLA eligible employee who is exempt from the overtime provisions of the Fair Labor Standards Act and who is among the highest paid 10 percent of all employees.

If an employee has been notified that he or she is a key or highly compensated employee for FMLA purposes, job restoration may be denied if the denial is necessary to prevent substantial and grievous harm to the County. The County will provide notice to a key or highly compensated employee of its intent to deny job restoration in person or by certified mail, and the employee must be given a reasonable time to return to work. Only restoration to position may be denied. The key or highly compensated employee cannot be denied FMLA leave.

17. Record Keeping and Responsibilities

- a. Employing Agency The employing agency is responsible for administrative processing of FMLA for the employees in that agency. This includes determining if the employee is eligible for FMLA; determining the reason leave is requested and if the reason qualifies as FMLA, designating leave as FMLA-, approving or denying requests for FMLA leave; issuing notices at the time FMLA is requested outlining the obligations of the employee; determining and tracking what paid and unpaid leave is counted toward the FMLA period; assisting employees with FMLA requests; explaining FMLA policies, procedures, forms, medical certifications, and other requirements as appropriate; tracking the rolling 12-month period and use of FMLA leave during the period. Call Employee Benefit Services for assistance with FMLA issues.

Assignment to an alternative position with equivalent pay and benefits that better accommodates the employee's intermittent or reduced work schedule, if deemed necessary, would be coordinated with Human Resources and the Budget Office.

- b. Employee The employee is responsible for furnishing proper and timely notice to her or his supervisor of the need for FMLA leave, obtaining and furnishing required health care provider certification, providing timely notice of any event that affects FMLA leave currently being taken, arranging an alternative assignment or reduced work schedule with the proper authority within the employing agency, paying benefit premiums or taking action to adjust benefit participation in a timely manner. If the employee is unable to complete certain administrative documents, the employee's supervisor maybe required to provide assistance with required documentation.

V. LEAVES WITHOUT PAY

- A. Approved Leaves of Absence A leave of absence without pay may be granted to employees for valid reasons. Except for FMLA, all leaves of absence are at the discretion of management in view of the necessity of maintaining work production and operations. It shall be the general practice that all applicable paid leave must be exhausted before a leave of absence will be granted. Sick Leave should be exhausted prior to leave without pay only if the absence from work is caused by an event approved for the use of Sick Leave. Leaves of absence may be granted for up to seven (7) full pay periods by the appointing authority or up to one (1) year with approval of the County Administrator.

1. Employees may not take another job while on leave of absence, unless running for a governmental office, or they forfeit their County position.

2. The mere fact that an employee has become incarcerated is not in and of itself a valid reason for the discretionary granting of accrued paid leave or leave without pay. Any such situation should be reviewed in detail with the appointing authority and Human Resources prior to a leave related determination. Refer to this Handbook's chapter on Corrective Action (job abandonment).
3. Approved Leaves of Absence as applied to:
 - a. Parental Leave - While there is no entitlement to a leave of absence for parenting leave beyond that under FMLA, every effort will be made to accommodate requests for additional leave of absence for the purpose of parenting leave subject to operational needs.
 - b. Running for Public Office - After annual leave has been exhausted, a leave of absence for the purpose of running for elected office would begin on the date of filing qualification papers and paying the filing fee or on the date of qualifying by the alternative method. It may begin earlier if necessary to prevent campaign activity from interfering with County employment. The leave of absence would continue until the election for the office is held, except that it shall end if the employee withdraws as a candidate before the election or upon completion of the qualifying period if unopposed. The employee must use accrued Annual leave and job Basis Leave, if eligible, before going on leave without pay status. Prior to the leave, the employee may not engage in any activity related to seeking office during working hours as a County employee. See the Chapter on Ethics and Conflicts of Interest, in this Handbook.
4. Leaves of absence in excess of one half of the scheduled hours in a regular pay period (generally 40 hours) or which accumulate to more than one half of the scheduled hours in a regular pay period require submission of Form 102-102. The following would be used to categorize the type of leave on the Form 102-102:

Education	Military Training
Suspension without Pay	
FMLA	Personal
Military Mobilization	Other
	Unapproved Leave
	Worker's Compensation
5. No sick or annual leave shall be earned for the time that an employee is on Leave Without Pay. Employees on leave of absence will not receive holiday pay. Credit toward anniversary date driven compensation increases shall not be earned for time spent on Leave Without Pay in excess of forty (40) hours, as documented on a BC-102, which accumulate in a pay period, unless the leave is due to a work-related injury. Leave of absence without pay beyond these limits will cause the employee's anniversary date to be adjusted.

B. Leave Without Pay provided as a Disability Accommodation Leave Without Pay may be provided, upon request, as an accommodation to employees whose condition constitutes a disability as defined by the Americans with Disabilities Act (ADA). Generally, requests for extended leave as an accommodation are made after other appropriate forms of paid leave are exhausted and the employee requires additional time before returning to work. The following restrictions apply for accommodation requests of extended leave to be granted:

1. The additional leave must be directly necessitated by the employee's disability;
2. Other appropriate forms of paid leave must be exhausted;
3. The employee's request for this accommodation must include medical documentation (including the expected date of return to duty) that the additional leave is necessary and will be effective in enabling the employee to return to work, with or without further workplace accommodation, at the expiration of the specified leave;
4. The County must determine that this accommodation would not constitute an undue hardship on the agency, considering the employee's total period of absence from work. If these conditions are satisfied, the accommodation request of extended Leave Without pay may be granted consistent with the rules and time frames set forth for Leave of Absence Without Pay. Consult with the Office of the ADA Coordinator before approving accommodation requests of extended leave.

C. Absence Without Approved Leave (AWOL) AWOL is defined as an employee's absence that is not authorized by the appropriate supervisor. AWOL shall be without pay and may subject the employee to disciplinary action. Please also refer to this Handbook's chapters on Separations and Corrective Action (refer to section on job abandonment for unapproved absences).

D. Tardiness Policy Unexcused tardiness will cause an hourly employee to be penalized fifteen (15) minutes pay for each quarter hour the employee is tardy by more than seven (7) minutes. However, the employee shall not be required to work the remaining fraction of fifteen minutes for which he/she is being penalized. The time shall be recorded as unapproved Leave Without Pay.

excess leave unless specific approval for an exception is granted by the County Administrator.

- b. Unrepresented employees who have an accrued annual leave balance in excess of 280 hours as of the end of the last pay period which begins in a calendar year shall have all hours beyond 280 cashed out provided the employee has used at least 80 hours of leave (Annual Leave or Job Basis Leave) during the preceding calendar year. No annual leave hours in excess of 280 shall be carried over into the next year without the approval of the County Administrator or designee.

6. **Running for Elected Office** An employee who wishes to run for elected office must use accrued Annual Leave before going on leave without pay status.

7. Annual Leave Payout

- a. **Upon Separation** When an employee is separated from the County service, he or she will be paid for all accrued and unused Annual Leave.
- b. **Upon DROP Election** Employees who enter the DROP program under FRS may elect to receive payout of Annual Leave at the start of their DROP period. Once a person's DROP period begins, the decision regarding payout of Annual Leave prior to termination of employment is irrevocable.

If payout of Annual Leave is elected, the employee continues to accrue Annual Leave in the same manner and at the same rate as if the election for payout had not been made except the employee must then begin to use Annual Leave in the year it is earned. Annual Leave remaining at the end of the year will be forfeited. In addition, there is no payout of accrued Annual Leave upon termination of employment.

Employees whose job classes are covered by collective bargaining agreements are subject to the provisions of the union contract.

8. **Annual Leave Transfer** At the employee or candidate's option, with the written mutual consent of the relinquishing and acquiring agencies, his/her accrued Annual Leave balance up to a maximum of eighty (80) hours (not funds) may be transferred to, or from, another Broward County affiliated agency, in lieu of full or partial annual leave payout, if the majority of the agency's budget is funded through the Broward County Commission's budget appropriations. Participating agencies may include Broward County Constitutional Offices and other similarly funded agencies. The written request should be directed to the Division of Human Resources and must include the following:

- a. The employee/candidate's name and social security number

17. Record Keeping and Responsibilities

- a. Employing Agency The employing agency is responsible for administrative processing of FMLA for the employees in that agency. This includes determining if the employee is eligible for FMLA; determining the reason leave is requested and if the reason qualifies as FMLA, designating leave as FMLA-, approving or denying requests for FMLA leave; issuing notices at the time FMLA is requested outlining the obligations of the employee; determining and tracking what paid and unpaid leave is counted toward the FMLA period; assisting employees with FMLA requests; explaining FMLA policies, procedures, forms, medical certifications, and other requirements as appropriate; tracking the rolling 12-month period and use of FMLA leave during the period. Call Employee Benefit Services for assistance with FMLA issues.

Assignment to an alternative position with equivalent pay and benefits that better accommodates the employee's intermittent or reduced work schedule, if deemed necessary, would be coordinated with Human Resources and the Budget Office.

- b. Employee The employee is responsible for furnishing proper and timely notice to her or his supervisor of the need for FMLA leave, obtaining and furnishing required health care provider certification, providing timely notice of any event that affects FMLA leave currently being taken, arranging an alternative assignment or reduced work schedule with the proper authority within the employing agency, paying benefit premiums or taking action to adjust benefit participation in a timely manner. If the employee is unable to complete certain administrative documents, the employee's supervisor may be required to provide assistance with required documentation.

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1. Employees may not take another job while on leave of absence, unless running for a governmental office, or they forfeit their County position.

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 - a. Parental Leave - While there is no entitlement to a leave of absence for parenting leave beyond that under FMLA, every effort will be made to accommodate requests for additional leave of absence for the purpose of parenting leave subject to operational needs.
 - b. Running for Public Office - After annual leave has been exhausted, a leave of absence for the purpose of running for elected office would begin on the date of filing qualification papers and paying the filing fee or on the date of qualifying by the alternative method. It may begin earlier if necessary to prevent campaign activity from interfering with County employment. The leave of absence would continue until the election for the office is held, except that it shall end if the employee withdraws as a candidate before the election or upon completion of the qualifying period if unopposed. The employee must use accrued Annual leave and job Basis Leave, if eligible, before going on leave without pay status. Prior to the leave, the employee may not engage in any activity related to seeking office during working hours as a County employee. See the Chapter on Ethics and Conflicts of Interest, in this Handbook.
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excess leave unless specific approval for an exception is granted by the County Administrator.

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 - b. Running for Public Office - After annual leave has been exhausted, a leave of absence for the purpose of running for elected office would begin on the date of filing qualification papers and paying the filing fee or on the date of qualifying by the alternative method. It may begin earlier if necessary to prevent campaign activity from interfering with County employment. The leave of absence would continue until the election for the office is held, except that it shall end if the employee withdraws as a candidate before the election or upon completion of the qualifying period if unopposed. The employee must use accrued Annual leave and job Basis Leave, if eligible, before going on leave without pay status. Prior to the leave, the employee may not engage in any activity related to seeking office during working hours as a County employee. See the Chapter on Ethics and Conflicts of Interest, in this Handbook.
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Suspension without Pay
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5. No sick or annual leave shall be earned for the time that an employee is on Leave Without Pay. Employees on leave of absence will not receive holiday pay. Credit toward anniversary date driven compensation increases shall not be earned for time spend on Leave Without Pay in excess of forty (40) hours, as documented on a BC-102, which accumulate in a pay period, unless the leave is due to a work-related injury. Leave of absence without pay beyond these limits will cause the employee's anniversary date to be adjusted.

employment actions appropriate. While a conviction or plea of no contest, in and of itself, will generally not bar a person from employment, there will be cases when a specific type of criminal history information directly related to the employee's job duties and responsibilities will make subsequent actions necessary.

- 3. Failure to Disclose** Any employee who fails to make this required disclosure of conviction or plea of nolo contendere, whether or not adjudication was withheld, occurring subsequent to March 14, 1996 will be subject to serious disciplinary action.

F. Financial Disclosure Financial Disclosure County employees in certain job classifications as defined in Florida Statutes, Chapter 112, Part 111, are required to file financial disclosure information forms. This requirement is to ensure that no incompatible conflicts of interest are present when a public official carries out the responsibilities of his/her office. Compliance with these requirements shall be considered a condition of continued employment with Broward County.

G. Elected Public Office

- 1.** Employees seeking elected public office are not permitted to engage in any activity related to seeking the office during working hours or in other ways which might constitute an inappropriate use of County time and resources or lead to the impression that the County government endorses their candidacy.
- 2.** The prohibition against the use of County time and resources in a campaign for elective office includes a ban against using County equipment, including vehicles, telephones, copy machines, inter-office mail, or other equipment owned by the County. The employee/candidate is prohibited from participation in campaign activities off duty wearing; a County uniform or driving a County vehicle.
- 3.** The ban also prohibits the solicitation of campaign contributions or in kind gifts to support the campaign such as soliciting campaign workers or contributions from among County employees where such solicitation takes place on duty or when such solicitation could be reasonably construed as having a connection to a real or expected employment decision. Such potential conflict of interest could arise, for example, when a subordinate is asked to support the candidacy for elected office of a supervisor when the subordinate depends on the supervisor's decision making in matters such as assignments, evaluations, etc. The employee/candidate for public office is responsible to avoid the appearance or the reality of a conflict of interest between their employment with the County and the outside candidacy.

PART XXII. - POLITICAL ACTIVITY

14.265. - Rules.

Employees in the Classified Civil Service of Broward County shall be required to conform to the following rules concerning political activity:

- a. Any employee who wishes to run for elected public office shall comply with the provisions of Section 26-16 of the Broward County Code of Ordinances.
- b. No employee or official of Broward County shall, directly or indirectly, coerce, attempt to coerce, command, or advise a state, county, or local officer or employee to pay, lend, or contribute anything of value to a party, committee, organization, agency, or person for political purposes.
- c. No employee or official of Broward County will use official authority or influence for the purpose of interfering with or affecting the result of an election or a nomination for office.
- d. Nothing herein contained shall be construed to restrict the right of the employee to take an active part in political management or in political campaigns, to hold membership in and support a political party, to vote as he-she chooses, to express privately his-her opinions on all political subjects and candidates, to maintain political neutrality, and to attend political meetings after working hours.
- e. All employees shall comply with all applicable provisions of the Federal Hatch Political Activities Act as amended by the Federal Election Campaign Act Amendments of 1974, and any subsequent pertinent amendments thereto.

(1995-0659, 7-11-95)

14.266—14.268. - Reserved.

Code of Ordinances

Sec. 26-16. - Elected public office.

(a) An employee seeking elected public office shall not engage in any activity related to seeking the office during working hours as a county employee. The county administrator shall adopt rules for the use of approved leave time for such employees.

(b) An employee who is elected to public office shall resign from county employment when the office to which he or she is elected presents a conflict of interest as defined in chapter 26, article V, of the Broward County Code of Ordinance [section 26-67 et seq.]. The decision as to conflict shall be made by the county administrator or his or her designee.

(Res. of 6-20-72, § III; Ord. No. 85-23, § 1, 4-18-85; Ord. No. 92-44, § 1, 10-13-92; Ord. No. 95-30, § 6, 7-11-95; Ord. No. 96-1, § 1, 1-9-96)

4. The employee choosing to run for elected public office shall disclose his or her candidacy to the employee's immediate supervisor and the Department, Division or Office Director in which the person works within 24 working hours of the time the employee becomes an official candidate by submitting the necessary candidate papers. Thereafter, the Director shall meet with the employee to ensure that the rules regarding the avoidance of a conflict of interest are clearly understood and that any questions the employee has are addressed. However, campaign-related activities occurring before official candidacy are also subject to these restrictions.
5. The employee/candidate may take reasonable steps, with approval by the supervisor, to minimize the prospect of a conflict of interest. These steps may include the use of annual leave, job basis leave if applicable, personal days, work schedule adjustment or unpaid leave of absence following approval in advance by the supervisor pursuant to County policies.
6. These limitations and prohibitions are designed to eliminate the possibility of a real or perceived conflict of interest in the best interest of the employee/candidate and the County. If the employee has any questions concerning the applicability of this section, the person is encouraged to contact their supervisor or Division of Human Resources in advance in keeping with the positive, conflict prevention intent of this section.

H. Elected Officials or Managerial-level Employees employing another County Employee

Any elected official subject to the jurisdiction of the Board of County Commissioners and any managerial level employee of Broward County, such as Administrator, General Counsel, Commission Auditor, Department, Division, Office director, shall be subject to the principle of the County not to knowingly engage or employ, directly or indirectly, the services of another County employee to perform maintenance or other work on the individual's person or real property, even though the tools, equipment, or supplies of the County are not involved and the employee's time is his or her own and he or she is compensated personally by the individual for time and any other expenses. Questions regarding this policy should be directed in writing to the Director of Human Resources.

OIG 24-016-M

EXHIBIT 2

From: adamsbrotherspod@gmail.com
To: [Ariola, Jeanmarie](#)
Subject: Fwd: Request for an interview
Date: Monday, September 30, 2024 2:44:00 PM

External Email Warning

This email originated from outside the Broward County email system. Do not reply, click links, or open attachments unless you recognize the sender's email address (not just the name) as legitimate and know the content is safe. Report any suspicious emails to ETS Security by selecting the Report Suspicious or Report Phish button.

[Report Suspicious](#)

The Adams Brothers Podcast

Begin forwarded message:

From: PODCAST ADAMS <adamsbrotherspod@gmail.com>
Date: March 19, 2024 at 3:25:21 PM EDT
To: Abbey Ajayi <abbeyfortaxcollector@gmail.com>
Subject: Re: Request for an interview

Thanks for getting back to us Abbey!

Is this a good email address to send the Zoom link to? If not, can you please provide us with a valid email address. We will see you March 26, at 6pm

Wayne Adams

Adams Brothers Podcast

On Tue, Mar 19, 2024 at 8:07 AM Abbey Ajayi
<abbeyfortaxcollector@gmail.com> wrote:

Good Morning,

Tuesday March 26, at 6pm works.

Thank you.

Abbey Ajayi
Candidate for Tax Collector

On Mar 18, 2024, at 11:26 PM, PODCAST ADAMS
<adamsbrotherspod@gmail.com> wrote:

Both dates work for us. At 6 pm

Adams Brothers Podcast LLC.

On Mon, Mar 18, 2024 at 5:33 PM Abbey Ajayi
<abbeyfortaxcollector@gmail.com> wrote:

Good Afternoon,

Thank you for reaching back out. Unfortunately, I have pre-scheduled engagements on the dates provided. Please advise if either Tuesday 3/26 or Thursday 3/28 works for you.

Thank you.

Abbey Ajayi
Candidate for Tax Collector

On Mar 18, 2024, at 6:26 AM, PODCAST ADAMS
<adamsbrotherspod@gmail.com> wrote:

March 19, March 20 and March 21 at 6pm works for us. We need about 30 - 40 minutes . We do our interviews through Zoom and all we would need is a valid email address.

Wayne Adams

Adams Brothers Podcast

On Thu, Mar 14, 2024 at 5:46 PM Abbey Ajayi
<abbeyfortaxcollector@gmail.com> wrote:

Good Afternoon Wayne,

Thank you for the invite to appear on your podcast.

Please provide a couple of dates and time that works for you. Friday afternoons are generally good.

Best Regards.

On Mon, Mar 11, 2024 at 12:13 PM PODCAST

ADAMS <adamsbrotherspod@gmail.com> wrote:
Hello Abbey!

We are the Adams Brothers Podcast. Darrel and Wayne Adams. We are based out of Deerfield Beach Florida. We have operated our podcast since 2020. We have interviewed almost every politician currently in office representing Broward County.

We run a fair and balanced podcast. No tricks. No ambushing. We would love to have you on our podcast as you are running for Broward County Tax Collector. We want the voters of Broward County to know who you are and your platform. Please feel free to contact us if you have any questions or concerns.

Wayne Adams
[954-300-6025](tel:954-300-6025)

Email: AdamsBrothersPod@gmail.com

Adams Brothers Podcast LLC.

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Abbey Ajayi for Broward County Tax Collector
[1950 NE 6th Street, Unit 603](#)
[Pompano Beach, FL 33061](#)
[\(954\) 288-8569](#)
abbeyfortaxcollector@gmail.com
[Click Here to Donate](#)
www.AbbeyAjayi.com



OIG 24-016-M

COMPOSITE EXHIBIT 3

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Form
Date: Thursday, April 10, 2025 12:20:13 PM
Attachments: [Endorsement form.pdf](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Friday, June 2, 2023 5:35 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Form

External Email Warning

This email originated from outside the Broward County email system. Do not reply, click links, or open attachments unless you recognize the sender's email address (not just the name) as legitimate and know the content is safe. Report any suspicious emails to ETS Security by selecting the Phish Alert Report button.

From: Abbey Ajayi



I hereby support and endorse the election of Abbey Ajayi for Broward County Tax Collector. You may use my name, photo and endorsement in any media advertising and campaign printed material.

Signature

Name (Print)

Address

City, State, Zip

Telephone

E-mail

Date

I endorse Abbey because: (write brief quote here)

Please scan and send back to: abbeyfortaxcollector@gmail.com

Political advertisement paid for and approved by Abbey Ajayi, Democrat for Broward County Tax Collector.

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Sign
Date: Thursday, April 10, 2025 12:24:02 PM
Attachments: [Ajayi BusinessCard.pdf](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Wednesday, June 14, 2023 5:31 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Sign

External Email Warning

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From: Abbey Ajayi



ABBEY AJAYI

DEMOCRAT FOR TAX COLLECTOR

PAID BY ABBEY AJAYI, DEMOCRAT FOR BROWARD COUNTY TAX COLLECTOR.

ABBEY AJAYI

For Broward County Tax Collector



954-288-8569



abbeyfortaxcollector@gmail.com



Abbey Ajayi for Broward County Tax Collector



www.AbbeyAjayi.com



1950 N.E. 6th St., Unit 603
Pompano Beach, FL 33061



From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Pic
Date: Thursday, April 10, 2025 12:23:45 PM

From: Abbey Gmail <abbey.ajnoonan@gmail.com>

Sent: Friday, June 16, 2023 1:08 PM

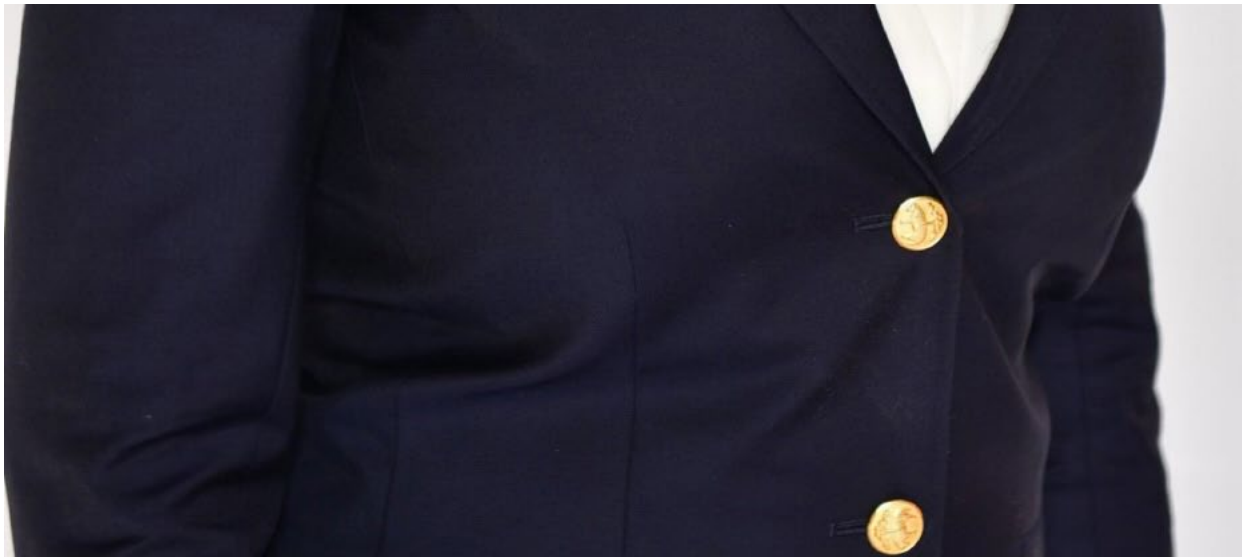
To: Ajayi, Abbey A. <AAJAYI@broward.org>

Subject: Pic

External Email Warning

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From: Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Campaign
Date: Thursday, April 10, 2025 12:24:09 PM
Attachments: [image001.png](#)

From: Ajayi, Abbey A.
Sent: Monday, July 17, 2023 9:51 AM
To: abbeyfortaxcollector@gmail.com
Subject: FW: Campaign

FYI

Abbey Ajayi, M.B.A., C.F.C.A

Operations Manager, Tax & License Section
Records, Taxes, and Treasury Division
115 S. Andrews Avenue, Room A-100
Fort Lauderdale, FL 33301
Ph: 954-357-5378
Email: aaajayi@broward.org

Visit us online at: www.broward.org/recordstaxestreasury

Pay Online at: <https://county-taxes.net/Broward/Broward>



From: Maria A. <meantonatos@gmail.com>
Sent: Saturday, July 15, 2023 1:03 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Campaign

External Email Warning

This email originated from outside the Broward County email system. Do not reply, click links, or open attachments unless you recognize the sender's email address (not just the name) as legitimate and know the content is safe. Report any suspicious emails to ETS Security by selecting the Phish Alert Report button.

7/15/2023

Good afternoon:

It was nice meeting you at a Senior Caucus event in Plantation, FLA. How is your campaign going?

Sincerely,
effie-Maria Antonatos

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Form
Date: Thursday, April 10, 2025 12:25:12 PM
Attachments: [Abbeyfortaxcollector Invite.pdf](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Monday, September 11, 2023 5:25 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Form

External Email Warning

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From: Abbey Ajayi

PLEASE JOIN JOHN GAY

at a campaign fundraiser for



★ ABBEY AJAYI

DEMOCRAT FOR TAX COLLECTOR

on

Wednesday, September 6

5:30 p.m. - 7:00 p.m.

at the home of

Yolanda Brown

2350 N.W. 116th Terrace • Coral Springs

Suggested contribution: \$250, \$500, \$1,000

Maximum contribution allowed by law is \$1,000
per individual and/or business.

Any contribution greatly appreciated.

Make checks payable to “Abbey Ajayi Campaign”

Please RSVP to abbeyfortaxcollector@gmail.com

If you cannot attend the event, but would like to contribute,
please send your check to:

Campaign of Abbey Ajayi

1950 N.E. 6th Street, Unit 603
Pompano Beach, FL 33063

You can also make a secure online contribution at
www.raisethe money.com/aajayi

Paid by Abbey Ajayi, Democrat for Broward County Tax Collector.

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Sign
Date: Thursday, April 10, 2025 12:26:16 PM
Attachments: [Sign in Sheet.doc](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Friday, September 15, 2023 3:42 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Sign

External Email Warning

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From: Abbey Ajayi



Combs Premier Realty Group
September 15, 2023

Name:

E-mail Address:

Phone #:

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Test
Date: Thursday, April 10, 2025 12:25:21 PM
Attachments: [Sign in Sheet.doc](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Friday, September 15, 2023 4:03 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Test

External Email Warning

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From: Abbey Ajayi



Combs Premier Realty Group
September 15, 2023

Name:

E-mail Address:

Phone #:

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: FORMS
Date: Thursday, April 10, 2025 12:26:12 PM
Attachments: [Sign in Sheet.doc](#)
[AGENDA - BANNER AGENDA.docx](#)
[AGENDA - LOGO AGENDA .docx](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Thursday, November 2, 2023 9:47 AM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Fwd: FORMS

External Email Warning

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Test

From: Abbey Ajayi

Begin forwarded message:

From: Abbey Ajayi <abbeyfortaxcollector@gmail.com>
Date: November 2, 2023 at 2:05:39 AM EDT
To: abbey.ajnoonan@gmail.com
Subject: FORMS

Please print;



FUND RAISING EVENT – HOSTED BY MOJI AND BIOLA ADEKUNBI
November 2, 2023

Name:

E-mail Address:

Phone #:



AGENDA

ABBEY AJAYI CANDIDATE FOR TAX COLECTOR

FUND RAISING EVENT – NOVEMBER 2, 2023

HOSTED BY MOJI & BIOLA ADEKUNBI

- 1. Opening prayers.**
- 2. Welcome address.**
- 3. Brief remarks from host and hostess**
- 4. Introduction and remark – Congresswoman Sheila Cherfilus McCormick**
- 5. Introduction of Candidate Abbey Ajayi – Biola Adekunbi**
- 6. Donations!!! Donation!!!!**
- 7. Questions and Answers**
- 8. Vote of thanks/Closing**



AGENDA

ABBHEY AJAYI CANDIDATE FOR TAX COLECTOR

FUND RAISING EVENT – NOVEMBER 2, 2023

HOSTED BY MOJI & BIOLA ADEKUNBI

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- 6. Donations!!! Donation!!!!**
- 7. Questions and Answers**
- 8. Vote of thanks/Closing**

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Test
Date: Thursday, April 10, 2025 12:26:16 PM
Attachments: [AGENDA - LOGO AGENDA .docx](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Thursday, November 2, 2023 4:00 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Test

External Email Warning

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From: Abbey Ajayi



AGENDA

ABBHEY AJAYI CANDIDATE FOR TAX COLECTOR

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HOSTED BY MOJI & BIOLA ADEKUNBI

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- 6. Donations!!! Donation!!!!**
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From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Agenda
Date: Thursday, April 10, 2025 12:26:16 PM
Attachments: [AGENDA - BANNER AGENDA.docx](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Thursday, November 2, 2023 4:05 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Agenda

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From: Abbey Ajayi



AGENDA

ABBEY AJAYI CANDIDATE FOR TAX COLECTOR

FUND RAISING EVENT – NOVEMBER 2, 2023

HOSTED BY MOJI & BIOLA ADEKUNBI

- 1. Opening prayers.**
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- 5. Introduction of Candidate Abbey Ajayi – Biola Adekunbi**
- 6. Donations!!! Donation!!!!**
- 7. Questions and Answers**
- 8. Vote of thanks/Closing**

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Reference agenda document
Date: Thursday, April 10, 2025 12:26:07 PM
Attachments: [AGENDA - LOGO AGENDA .docx](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Thursday, November 2, 2023 4:19 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Reference agenda document

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Please review

From: Abbey Ajayi



AGENDA

ABBHEY AJAYI CANDIDATE FOR TAX COLECTOR

FUND RAISING EVENT – NOVEMBER 2, 2023

HOSTED BY MOJI & BIOLA ADEKUNBI

- 1. Opening prayers.**
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- 6. Donations!!! Donation!!!!**
- 7. Questions and Answers**
- 8. Vote of thanks/Closing**

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Sign-In Sheet for 9-15-2023
Date: Thursday, April 10, 2025 12:26:33 PM
Attachments: [Sign in Sheet.doc](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Tuesday, November 28, 2023 2:57 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Fwd: Sign-In Sheet for 9-15-2023

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FYI

From: Abbey Ajayi

Begin forwarded message:

From: Patriot Games <patgames@aol.com>
Date: September 12, 2023 at 3:30:04 PM EDT
To: Abbey Gmail <abbey.ajnoonan@gmail.com>
Subject: Sign-In Sheet for 9-15-2023

See attached.

Richard Giorgio
Patriot Games, Inc.
561-951-7560



Combs Premier Realty Group
September 15, 2023

Name:

E-mail Address:

Phone #:

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Form
Date: Thursday, April 10, 2025 12:27:29 PM
Attachments: [Presidents Council Membership June 2023.pdf](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Friday, March 15, 2024 5:33 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Form

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[Report Suspicious](#)

From: Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Name
Date: Thursday, April 10, 2025 12:27:21 PM

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Tuesday, March 26, 2024 10:45 AM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Name

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[Report Suspicious](#)

FYI



From: Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Banner
Date: Thursday, April 10, 2025 12:27:31 PM

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Tuesday, March 26, 2024 10:51 AM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Banner

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[Report Suspicious](#)

FYI



From: Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Invitation: Interview With Abbey Ajayi @ Tue Mar 26, 2024 6pm - 7pm (EDT) (abbeyfortaxcollector@gmail.com)
Date: Thursday, April 10, 2025 12:28:24 PM
Attachments: [mime-attachment.ics](#)
[invite.ics](#)

From: Abbey Ajayi <abbeyfortaxcollector@gmail.com>
Sent: Tuesday, March 26, 2024 5:15 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Fwd: Invitation: Interview With Abbey Ajayi @ Tue Mar 26, 2024 6pm - 7pm (EDT) (abbeyfortaxcollector@gmail.com)

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Abbey Ajayi
Candidate for Tax Collector

Begin forwarded message:

From: Abbey Ajayi <abbeyfortaxcollector@gmail.com>
Date: March 26, 2024 at 4:08:01 PM EDT
To: Theresa Alexander <talexan3@gmail.com>, talexander9487@gmail.com,
Tim Noonan <crspompano@yahoo.com>, Cassie N
<cassienn04@gmail.com>
Subject: Fwd: Invitation: Interview With Abbey Ajayi @ Tue Mar 26, 2024 6pm
- 7pm (EDT) (abbeyfortaxcollector@gmail.com)

Abbey Ajayi

Candidate for Tax Collector

Begin forwarded message:

From: PODCAST ADAMS <adamsbrotherspod@gmail.com>
Date: March 25, 2024 at 6:57:03 PM EDT
To: abbeyfortaxcollector@gmail.com,
wadamsbrotherspodcast@gmail.com
Subject: Invitation: Interview With Abbey Ajayi @ Tue Mar 26,
2024 6pm - 7pm (EDT) (abbeyfortaxcollector@gmail.com)
Reply-To: PODCAST ADAMS <adamsbrotherspod@gmail.com>

Adams Brothers Podcast is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

[https://us02web.zoom.us/j/88077070140?
pwd=dzQvbHRGclE4TmYwUXp1UzRodFZhQT09](https://us02web.zoom.us/j/88077070140?pwd=dzQvbHRGclE4TmYwUXp1UzRodFZhQT09)

Meeting ID: 880 7707 0140

Passcode: 618212

One tap mobile

+13052241968,,88077070140#,,, *618212# US

+13017158592,,88077070140#,,, *618212# US (Washington
DC)

Dial by your location

- +1 305 224 1968 US
- +1 301 715 8592 US (Washington DC)
- +1 309 205 3325 US
- +1 312 626 6799 US (Chicago)
- +1 646 558 8656 US (New York)
- +1 646 931 3860 US
- +1 669 444 9171 US
- +1 669 900 9128 US (San Jose)
- +1 689 278 1000 US
- +1 719 359 4580 US

- +1 253 205 0468 US
- +1 253 215 8782 US (Tacoma)
- +1 346 248 7799 US (Houston)
- +1 360 209 5623 US
- +1 386 347 5053 US
- +1 507 473 4847 US
- +1 564 217 2000 US

Meeting ID: 880 7707 0140

Passcode: 618212

Find your local number:

<https://us02web.zoom.us/j/k6z6rhX9H>

When

Tuesday Mar 26, 2024 · 6pm – 7pm (Eastern Time - New York)

Location

[https://us02web.zoom.us/j/88077070140?](https://us02web.zoom.us/j/88077070140?pwd=dzQybHRGclE4TmYwUXp1UzRodFZhQT09)

[pwd=dzQybHRGclE4TmYwUXp1UzRodFZhQT09](https://us02web.zoom.us/j/88077070140?pwd=dzQybHRGclE4TmYwUXp1UzRodFZhQT09)

[View map](#)

Guests

[PODCAST ADAMS](#) - organizer

abbeyfortaxcollector@gmail.com

wadamsbrotherspodcast@gmail.com

[View all guest info](#)

Reply for abbeyfortaxcollector@gmail.com

Yes

No

Maybe

More options

Invitation from [Google Calendar](#)

You are receiving this email because you are subscribed to calendar notifications. To stop receiving these emails, go to [Calendar settings](#), select this calendar, and change "Other notifications".

Forwarding this invitation could allow any recipient to send a response to the organizer, be added to the guest list, invite others regardless of their own invitation status, or modify your RSVP. [Learn more](#)

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Tube
Date: Thursday, April 10, 2025 12:27:56 PM

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Friday, March 29, 2024 8:50 AM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Tube

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[Report Suspicious](#)



COMMUNITY IMPACT OF TAX COLLECTIONS

FRIDAY
MARCH 29, 2024
10:00 AM

ABBEY AJAYI - MBA, CFCA

JOIN US

• Facebook.com/TimeOut360Live

Community Impact of Tax Collections
youtube.com

The poster features a dark blue background with orange polka dots. On the left, there is a calendar icon with a checkmark. On the right, there is a circular portrait of Abbey Ajayi, a woman with short brown hair, wearing a dark blazer over a white top. The text is in white and orange.

From: Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Join me on StreamYard
Date: Thursday, April 10, 2025 12:28:11 PM

From: Abbey Ajayi <abbeyfortaxcollector@gmail.com>
Sent: Friday, March 29, 2024 9:45 AM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Fwd: Join me on StreamYard

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[Report Suspicious](#)



Abbey Ajayi
Candidate for Tax Collector

Begin forwarded message:

From: Schlegel Jean-Louis <cbtcbroward@gmail.com>
Date: March 29, 2024 at 9:05:58 AM EDT
To: abbeyfortaxcollector@gmail.com, wsrfwavs@gmail.com
Subject: Join me on StreamYard

Join me as a guest on StreamYard.

Here is your link: <https://streamyard.com/dvni6ndric>

You'll need the following:

- A laptop or desktop.
- A recent version of Chrome or Firefox.
- A mic and webcam.
- A good internet connection.

If you don't have a laptop or desktop, then you can join on your phone. But

the experience is usually best on a laptop/desktop. On Android, we recommend the Chrome browser. On iOS, you must use Safari.

You can find more detailed instructions here:

<https://support.streamyard.com/hc/articles/360043291612>

See you soon!

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: reason
Date: Thursday, April 10, 2025 12:29:14 PM
Attachments: [BLACK CAUCUS.docx](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Friday, April 5, 2024 1:59 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Fwd: reason

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[Report Suspicious](#)

From: Abbey Ajayi

Begin forwarded message:

From: ABBEY AJAYI <abbey.ajnoonan@gmail.com>
Date: April 5, 2024 at 7:07:00 AM EDT
To: ABBEY AJAYI <abbey.ajnoonan@gmail.com>
Subject: reason

See below.

Why are you the best person for the job?

Hello fellow members of the BCDB Caucus,

I humbly ask for your support and your vote. Not only your endorsement vote but also your vote at the ballot box to elect me as the first Black Female Tax Collector for Broward County. Broward County is a vibrant and diverse county with a mosaic of people from all nations and all walks of life represented. This makes us special, and it is why when we show up not only do we win elections, but we carry the rest of the state along. We need to secure every seat in the County. While the Constitutional Tax Collector's office is new it is also up for grab.

I've been a public servant all my life and it will be an honor to be your first Elected Tax Collector. My qualifications and experience make me uniquely qualified for the job of Broward Tax Collector. I am a dedicated public servant and a long-time resident of Broward County. I am the current Manager of the Broward County Tax Collector's office with eight years of tax collection experience. Additionally, my 30-year career in the financial services industry in banking as VP and Branch Manager; in investment as a Financial Advisor managing public funds has prepared me for the administrative duties of the job such as budgeting, hiring, contracts and vendor procurement. My experience managing a significant number of staff and in mergers and acquisition are critical to the transitional planning of the Elected Tax Collector's office where there will be a need to scale up the number of staff to effectively service the community as a service delivery agency. As a Branch Manager in banking, I worked closely with the communities that I served.

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: sPEECH
Date: Thursday, April 10, 2025 12:29:39 PM
Attachments: [SPEECH.docx](#)
[image001.png](#)

From: Ajayi, Abbey A.
Sent: Friday, April 5, 2024 3:15 PM
To: Abbey Gmail <ABBEY.AJNOONAN@GMAIL.COM>
Subject: sPEECH

Here it is

[Abbey Ajayi, M.B.A., C.F.C.A](#)

Operations Manager, Tax & License Section
Records, Taxes, and Treasury Division
115 S. Andrews Avenue, Room A-100
Fort Lauderdale, Fl. 33301
Ph: 954-357-5378

Email: aajayi@broward.org

Visit us online at: www.broward.org/recordstaxestreasury

Pay Online at: <https://county-taxes.net/Broward/Broward>



Good afternoon members of the Broward County Democratic Black Caucus,

I am proud to be a member of this organization. I humbly ask for your support and your vote. Not only your endorsement vote but also your vote at the ballot box to elect me as your first female Constitutional Tax Collector for Broward County. Broward County is a vibrant and diverse County with a mosaic of people from all walks of life with diverse backgrounds and life experiences. This makes us special, and this is why when we show up not only do we win elections we carry the rest of the state along. We must secure every seat in the County. While the Constitutional Tax Collector's office is new it is also up for grabs. If I dare say this is one of the most important Constitution offices in the County because the office essentially acts in the role of the County's bank collecting billions of your tax dollars. Therefore "Experience Matters." We need stable leadership for a stable future.

I am a life-long democrat and I've been a public servant all my life. It will be my honor to be your first Constitutional Tax Collector. My qualifications and experience make me uniquely qualified to be your elected Tax Collector. As the current Manager of the Broward County Tax Collector's office, I've been doing the job for eight years leading my team to deliver for you year after year. I am also a 42-year resident of Broward County. Not only do I bring eight years of relevant experience to my candidacy, but I also have a 30-year career in the financial services industry in banking as Vice President and Branch Manager; and in investments as a Financial Advisor managing public funds. Whereby I've acquired the skill sets needed to get the job done. My experience managing a significant number of employees, budgets, mergers and acquisitions, contracts and vendor procurement are critical to the transitional planning of the elected Tax Collector. There will be a need to scale up significantly to effectively service the community we serve as we shift our focus to a service delivery agency. I have been doing the job of tax collection for eight years. We've automated and established efficiencies in our processes that makes us effective at what we do to deliver on time funding for critical services needed in the community to better serve you. Under my leadership we have delivered for the people of Broward County consistently for the past eight years with no issues. We have maintained transparency and accounted for every dollar that we collect on your behalf. This election is about you, as an elected office we will work for you and will be accountable directly to you. I can do the job on day one and have established eight year working relationships across all levels of government - Tax Collectors across the state, department of revenue, other constitutional offices, commissioners, and other elected officials and most importantly thousands of community members that I have served during my career.

I am most excited about the opportunity as your Constitutional Tax Collector, to set up an outreach department to meet you where you are in your communities and provide you with the service that you deserve. Florida Statutes dictates our duties that I have been working under for the past eight years therefore there is no need for on-the-job training. Yes, we will have more offices to better serve you and yes, we will have a new name regardless I am ready to serve. I thank you for your consideration and I look forward to serving you as your first Constitutional Tax Collector.

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Letter
Date: Thursday, April 10, 2025 12:29:44 PM
Attachments: [Black Cause.docx](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Friday, April 5, 2024 4:33 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Letter

External Email Warning

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[Report Suspicious](#)

From: Abbey Ajayi

Dear Members of the Broward County Democratic Black Caucus,

I proudly stand before you as a dedicated member of our esteemed organization, seeking your support and vote for the role of Broward County's first female Constitutional Tax Collector.

Broward County, with its vibrant diversity and rich tapestry of experiences, is a beacon of inclusivity and progress. As Democrats, when we unite, we not only secure victories but also pave the way for statewide advancements. It is imperative that we seize every opportunity to ensure representation at every level of governance.

The Constitutional Tax Collector's office, though relatively new, holds immense significance as it serves as the custodian of billions of dollars in tax revenue, essentially acting as the county's financial backbone. In this regard, experience is paramount.

With eight years of dedicated service as Manager of the Broward County Tax Collector's office, I bring a wealth of expertise and leadership to the table. My 30-year tenure in the financial services sector, including roles as Vice President of Banking and Financial Advisor, has equipped me with the necessary skills to effectively manage budgets, personnel, and critical financial transactions.

Under my stewardship, the Tax Collector's office has consistently delivered exemplary service to the people of Broward County, with a commitment to transparency and accountability. I am deeply honored to have earned your trust and confidence over the years.

This election is not just about me; it's about you—the residents of Broward County. If elected, I pledge to establish an outreach department to ensure accessibility and responsiveness to your needs. With a firm grasp of Florida Statutes governing our duties and established relationships across government sectors, I am ready to hit the ground running from day one.

I humbly ask for your endorsement and your vote, both at the caucus and at the ballot box. Together, let us usher in a new era of stable leadership and unparalleled service to our community.

Thank you for your consideration.

Warm regards,
[Your Name]

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Second version
Date: Thursday, April 10, 2025 12:29:34 PM
Attachments: [Abbey Ajayi - Endorsement Statement.pdf](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Friday, April 5, 2024 4:35 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Second version

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From: Abbey Ajayi

Good Afternoon Esteemed Members of the Broward County Democratic Black Caucus,

It is with great pride that I address you today as a member of this esteemed organization. I respectfully seek your support and endorsement, both in your vote of confidence and at the ballot box, as I aspire to become Broward County's inaugural female Constitutional Tax Collector.

Broward County stands as a beacon of diversity, a tapestry woven from the rich fabric of myriad backgrounds and experiences. This diversity is our strength, empowering us not only to secure victories in elections but also to lead the state by example. It is imperative that we secure every seat within Broward County, including the Constitutional Tax Collector's office. This office, though new, holds significant importance as the custodian of the county's financial resources, collecting and safeguarding billions in tax dollars. Thus, the mantra "Experience Matters" rings true. We require steadfast leadership to ensure a stable future, providing Broward residents with the peace of mind they deserve.

As a lifelong Democrat and dedicated public servant, it would be my honor to serve as your inaugural Constitutional Tax Collector. My extensive experience uniquely qualifies me for this role. For the past eight years, I have served as Manager of the Broward County Tax Collector's office, leading my team in consistently delivering for our community. Additionally, with 42 years of residency in Broward County, my roots run deep within our community.

Moreover, my 30-year tenure in the financial services industry, encompassing roles as Vice President and Branch Manager in banking, as well as Financial Advisor managing public funds, has equipped me with the necessary skill set to excel in this position. My experience in managing large teams, overseeing budgets, navigating mergers and acquisitions, negotiating contracts, and procuring vendors, is invaluable for the transitional planning required in this role.

Under my leadership, the Broward County Tax Collector's office has operated seamlessly, maintaining transparency and accountability in every transaction. As your elected Tax Collector, I pledge to continue serving with utmost dedication, directly accountable to the people of Broward County.

Furthermore, I am committed to establishing an outreach department to ensure accessibility and responsiveness to the needs of our diverse communities. With a solid foundation in Florida statutes governing our duties, acquired through eight years of hands-on experience, I am prepared to hit the ground running from day one. While we anticipate expanding our offices and adopting a new identity, my commitment to serving you remains unwavering.

In closing, I extend my sincere gratitude for your consideration and express my eagerness to serve as your inaugural Constitutional Tax Collector. Together, let us chart a path towards a brighter future for Broward County.

Thank you,

Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Logo
Date: Thursday, April 10, 2025 12:29:28 PM
Attachments: [AiorK4w1mGJT8JZyxLYXe_IQqJ4eRj526Va5A4IVIG_Zty7RZWbWq6Ltg-8JlLtMX8S6SYc9kjDTtE.png](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Friday, April 5, 2024 5:33 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Logo

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[Report Suspicious](#)



Abbey Ajayi for Broward County Tax Collector
1950 NE 6th Street, Unit 603
Pompano Beach, FL 33061
[\(954\) 288-8569](tel:9542888569)
abbeyfortaxcollector@gmail.com
[Click Here to Donate](#)
www.AbbeyAjayi.com



From: Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Document Requested
Date: Thursday, April 10, 2025 12:31:56 PM
Attachments: [Abbey Ajayi -Candidate for Tax Collector.pdf](#)
[image001.png](#)

From: Ajayi, Abbey A.
Sent: Friday, April 5, 2024 5:52 PM
To: Abbey Gmail <ABBEY.AJNOONAN@GMAIL.COM>
Subject: Document Requested

Here it is.

[Abbey Ajayi, M.B.A., C.F.C.A](#)

Operations Manager, Tax & License Section
Records, Taxes, and Treasury Division
115 S. Andrews Avenue, Room A-100
Fort Lauderdale, Fl. 33301
Ph: 954-357-5378

Email: aajayi@broward.org

Visit us online at: www.broward.org/recordstaxestreasury

Pay Online at: <https://county-taxes.net/Broward/Broward>



Abbey Ajayi for Broward County Tax Collector
1950 NE 6th Street, Unit 603
Pompano Beach, FL 33061
[\(954\) 288-8569](tel:(954)288-8569)
abbeyfortaxcollector@gmail.com
[Click Here to Donate](#)
www.AbbeyAjayi.com



Dear Members of the Broward County Democratic Black Caucus,

I am proud as a member of this esteemed organization to respectfully seek your support and endorsement, both in your vote of confidence and at the ballot box, as I aspire to become Broward County's first female Constitutional Tax Collector.

Broward County, with its vibrant diversity and rich tapestry of experiences is a beacon of inclusivity and progress. As Democrats, when we unite, we not only secure victories but also pave the way for statewide advancement. It is imperative that we seize every opportunity to ensure representation at every level of governance. The Constitutional Tax Collector's office, though brand new, holds immense significance as it serves as the custodian of billions of dollars in tax revenue, essentially acting as the County's financial backbone. In this regard, experience is paramount.

With eight years of dedicated service as Manager of the Broward County Tax Collector's office I bring a wealth of expertise and leadership to the table. My 30-year tenure in the financial services sector, including roles as Vice President in Banking and Financial Advisor, has equipped me with the necessary skills to effectively manage budgets, personnel, and critical financial transactions. My experience in managing large teams, overseeing budgets, navigating mergers and acquisitions, negotiating contracts, and procuring vendors, is invaluable for the transitional planning required in this role.

Under my leadership, the Broward County Tax Collector's office has operated seamlessly, maintaining transparency and accountability in every transaction over the past eight years. As your elected Tax Collector, I pledge to continue serving with utmost dedication, directly accountable to the people of Broward County. I am deeply honored to have earned your trust and confidence over the past eight years serving in this capacity.

This election is not just about me, it's about you – the residents of Broward County. The County has over two million residents and every adult in the County will need the services of the Tax Collector. If elected, I pledge to establish an outreach department to ensure accessibility and responsiveness to your needs. With a firm grasp of Florida Statutes governing our duties, and established relationships across all levels of government, I am ready to get the ground running from day one. While we anticipate expanding our offices and adopting a new identity, my commitment to serving you remains unwavering.

I humbly ask for your endorsement and your vote, both at the caucus level and at the ballot box. I extend my sincere gratitude for your consideration. Together, let us chart a path towards a brighter future for Broward County and unparalleled service to our community.

Thank you,

Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Letter
Date: Thursday, April 10, 2025 12:30:13 PM
Attachments: [Radio Content.docx](#)
[image001.png](#)

From: Ajayi, Abbey A.
Sent: Monday, April 8, 2024 12:39 PM
To: Abbey Gmail <ABBEY.AJNOONAN@GMAIL.COM>
Subject: Letter

As requested.

Abbey Ajayi, M.B.A., C.F.C.A

Operations Manager, Tax & License Section
Records, Taxes, and Treasury Division
115 S. Andrews Avenue, Room A-100
Fort Lauderdale, Fl. 33301
Ph: 954-357-5378

Email: aajayi@broward.org

Visit us online at: www.broward.org/recordstaxestreasury

Pay Online at: <https://county-taxes.net/Broward/Broward>



Hi, I'm Abbey Ajayi Democrat for Broward County Tax Collector. For the past eight years, I have been performing the duties of Tax Collection and serve as the Manager of the Broward County Tax Collector's office. I have 30 years of financial services experience. No other Candidate has the experience. Under my leadership we have successfully serviced our community by making payment affordable and convenient for eight years with no issues. On August 20, vote for Abbey Ajayi for integrity of leadership, transparency, and accountability as your first elected Tax Collector. I am ready to serve.

Paid and approved by Abbey Ajayi Democrat for Broward County Tax Collector.

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Script
Date: Thursday, April 10, 2025 12:32:02 PM
Attachments: [Radio Ad 60 Sec.docx](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Friday, April 26, 2024 5:29 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Script

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From: Abbey Ajayi

Abbey Ajayi for Tax Collector Radio Script 60”

Hi. I’m Abbey Ajayi, Democrat for Broward County Tax Collector.

This is the first time in Broward County history that our residents will vote to elect their tax collector.

For the past eight years, I have been performing the duties of tax collection and have served as Manager of the Tax Collector’s office for the past five years.

During my tenure, we fully automated the tax collector’s office, ensured there were various ways for residents to make payments and affordable methods of payment, and significantly increased efficiency.

No other candidate has the experience I have managing the tax collector’s office.

Additionally, I have more than 30 years of experience in the banking and financial services industry.

On August 20, please vote for me, Abbey Ajayi for Broward County Tax Collector.

Paid by Abbey Ajayi, Democrat for Broward County Tax Collector.

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Application
Date: Thursday, April 10, 2025 12:31:53 PM
Attachments: [JUNETEENTH VENDOR APP 2024.pdf](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Tuesday, May 14, 2024 1:19 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Application

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From: Abbey Ajayi



Saturday, June 15, 2024
12:00 p.m. – 4:00 p.m.

Carter Park, 1450 W Sunrise Blvd,
Fort Lauderdale, FL 33311

VENDOR INFORMATION

FEES:

- * Food Trucks ONLY
- * Arts and Crafts/Merchandise Vendors
- * Information booth/non-profit organization

\$80.25 which includes tax
\$53.50 which includes tax
FREE

ADDITIONAL INFORMATION:

- * All vendors must comply with State of Florida tax guidelines.
- * All vendors must provide \$1Million liability insurance naming the City of Fort Lauderdale as additional insured.
- * **Vendors must provide their own 10 x 10 tent**
- * All food vendors must be licensed by the State. Please refer to enclosed Temporary Event Vendor Requirements from the State Department of Business and Professional Regulation.
- * All spaces are 10' frontage by 10' depth.
- * Placement of each vendor will be determined by the City of Fort Lauderdale.
- * Set up begins at 8:00 AM the morning of the event.
- * Vendors must be set up and operational by 12:00 PM.
- * All vehicles must be removed from the field by 11:30 AM.
- * Cleanup must be complete and vendors out of the park by 6:00 PM.
- * All vendors must be totally self-contained and supply all necessary display/sale items, such as tables, chairs, decorations, garbage disposal, signs (must include business name), etc.
- * Booth should be attractive and appealing to event patrons (tables covered, skirted if applicable, decorated, etc.)
- * Heavy-duty garbage bags must be used for disposal in designated area.
- * Space must be kept clean at all times.
- * Food vendors must provide own signs with business name, items for sale and prices.
- * Food vendors must be totally self-sufficient and arrange for own ice, power etc. Food vendors must also take all of their own refuse (such as oil/grease, charcoal, etc.) out of the park at the end of the event. Dumping at the park will not be allowed.

Please remember: Failure to comply by these rules may result in your not being allowed to participate in the event.

Application deadline is Friday, May 17, 2024.

For more information, please call Bobbie Brooks at 954-828-3542.

TEMPORARY EVENT VENDOR REQUIREMENTS

Department of Business & Professional Regulation Division of Hotels and Restaurants

All food vendors must:

- * Provide a proper fire extinguisher with a current state inspection tag;
2A10BC size or larger (vendors who have heating devices or electric)
40BC size or larger (vendors with deep fat fryers). K or 3A40BC is OK
- * Provide a hand wash station:
Container of water with on/off valve
A bucket of sufficient depth to catch waste water
Soap and paper towels
- * Provide gloves for ready to eat foods or hand sanitizer and handling procedure
- * Provide a dishwashing station:
A 3 compartment sink is preferred, or if limited foods, 3 bus pans or buckets
A way to make hot water (a stove or coffee maker)
Bleach, soap, and a test kit
- * Provide food grade hoses and an anti-backflow valve (a check valve)
- * Provide extra utensils
- * Wash all fruits and vegetables prior to prepping/service
- * Provide adequate means to maintain food at safe temperatures (for example: cooler with ice packs and chafing dishes). 41 degrees Fahrenheit or below and 140 degrees Fahrenheit or above.
- * Secure propane tanks at least 6 (six) feet from cooking appliances.
- * Provide method to protect food on display (covers, plastic wrap, sneeze guards)
- * Provide proof of source for food that was prepared elsewhere (example: grocery store, restaurant, or school cafeteria)
- * Provide overhead protection (fire rated tent/canopy)
- * Keep all food preparation under canopy/tent (except charcoal and other cooking equipment required by the Fire Department inspector to be outside tent/canopy)
- * Provide flooring if on dirt or other dust-producing surface
- * Provide container to hold wastewater until it can be properly disposed
- * Provide a copy of the Division of Hotels and Restaurants License
- * Provide a probe thermometer (0 degrees to 220 degrees Fahrenheit)



Juneteenth

Saturday, June 15, 2024
12:00 p.m. - 4:00 p.m.

Carter Park, 1450 W Sunrise Blvd, Fort Lauderdale, FL 33311

Vendor Application

Vendor(Business) Name: _____

Contact: _____ Phone # _____

Fax: _____ E-mail: _____

Address, City, State: _____ Zip: _____

Please describe items for sale and prices:

1. _____	Price _____	5. _____	Price _____
2. _____	Price _____	6. _____	Price _____
3. _____	Price _____	7. _____	Price _____
4. _____	Price _____	8. _____	Price _____

FEES:

* Food Trucks ONLY	\$75 + 7% Tax = \$80.25	_____
* Arts and Crafts/Merchandise Vendor	\$50 + 7% Tax = \$53.50	_____
* Information booth/non-profit organization	FREE	_____

TOTAL AMOUNT ENCLOSED \$ _____

RELEASE: I, the undersigned, do hereby forever discharge, release and hold harmless the City of Fort Lauderdale Parks and Recreation Department, and their sponsors of and from any and all manner of action, suits, damages, or claims whatsoever arising from any loss or damage to the person or persons or property of the undersigned while in the possession or under the supervision of the City. I hereby consent to all rules and regulations established for the event and understand that the City will have final authority. If accepted, I understand that my fee will not be refunded if all or part of the event is cancelled due to inclement weather or other facts or other acts of GOD over which the City have no control. **I further understand that my fee will NOT be refunded if I am accepted and choose not to attend.** I have read and agree to abide by the vendor requirements included with this application.

Submitted this _____ day of _____, 2024 Accepted this _____ day of _____, 2024

Vendor Name (please print): _____ Staff Name: _____

Business Name: _____ Title: _____

Signature: _____ Signature: _____

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Application
Date: Thursday, April 10, 2025 12:32:05 PM
Attachments: [Application.pdf](#)
[image001.png](#)

From: Ajayi, Abbey A.
Sent: Tuesday, May 14, 2024 1:40 PM
To: Abbey Gmail <abbey.ajnoonan@gmail.com>
Subject: RE: Application

Application

Abbey Ajayi, M.B.A., C.F.C.A

Operations Manager, Tax & License Section
Records, Taxes, and Treasury Division
115 S. Andrews Avenue, Room A-100
Fort Lauderdale, FL 33301
Ph: 954-357-5378
Email: aajayi@broward.org

Visit us online at: www.broward.org/recordstaxestreasury

Pay Online at: <https://county-taxes.net/Broward/Broward>



From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Tuesday, May 14, 2024 1:19 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Application

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From: Abbey Ajayi



Juneteenth

Saturday, June 15, 2024
12:00 p.m. - 4:00 p.m.

Carter Park, 1450 W Sunrise Blvd, Fort Lauderdale, FL 33311

Vendor Application

Vendor(Business) Name: Abbey for Tax Collector

Contact: Abbey Ajayi Phone # 954-288-8569

Fax: _____ E-mail: abbeyfortaxcollector@gmail.com

Address, City, State: 1951 N.E. 16 Street #603, Pompano Beach, Florida Zip: 33061

Please describe items for sale and prices:

1. <u>N/A</u>	Price _____	5. _____	Price _____
2. _____	Price _____	6. _____	Price _____
3. _____	Price _____	7. _____	Price _____
4. _____	Price _____	8. _____	Price _____

FEES:

* Food Trucks ONLY	\$75 + 7% Tax = \$80.25	_____
* Arts and Crafts/Merchandise Vendor	\$50 + 7% Tax = \$53.50	_____
* Information booth/non-profit organization	FREE	_____

TOTAL AMOUNT ENCLOSED \$ _____

RELEASE: I, the undersigned, do hereby forever discharge, release and hold harmless the City of Fort Lauderdale Parks and Recreation Department, and their sponsors of and from any and all manner of action, suits, damages, or claims whatsoever arising from any loss or damage to the person or persons or property of the undersigned while in the possession or under the supervision of the City. I hereby consent to all rules and regulations established for the event and understand that the City will have final authority. If accepted, I understand that my fee will not be refunded if all or part of the event is cancelled due to inclement weather or other facts or other acts of GOD over which the City have no control. **I further understand that my fee will NOT be refunded if I am accepted and choose not to attend.** I have read and agree to abide by the vendor requirements included with this application.

Submitted this 14th day of May, 2024 Accepted this _____ day of _____, 2024

Vendor Name (please print): Abbey Ajayi Staff Name: _____

Business Name: Abbey for Tax Collector Title: _____

Signature: Abbey Ajayi Signature: _____

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: FORM
Date: Thursday, April 10, 2025 12:35:07 PM
Attachments: [FORM.pdf](#)
[image001.png](#)

From: Ajayi, Abbey A.
Sent: Tuesday, June 11, 2024 11:33 AM
To: Abbey Gmail <ABBEY.AJNOONAN@GMAIL.COM>
Subject: FORM

Abbey Ajayi, M.B.A., C.F.C.A

Operations Manager, Tax & License Section
Records, Taxes, and Treasury Division
115 S. Andrews Avenue, Room A-100
Fort Lauderdale, Fl. 33301
Ph: 954-357-5378

Email: aajayi@broward.org

Visit us online at: www.broward.org/recordstaxestreasury

Pay Online at: <https://county-taxes.net/Broward/Broward>





I hereby support and endorse the election of Abbey Ajayi for Broward County Tax Collector. You may use my name, photo and endorsement in any media advertising and campaign printed material.

Signature

Name (Print)

Address

City, State, Zip

Telephone

E-mail

Date

I endorse Abbey because: (write brief quote here)

Please scan and send back to: abbeyfortaxcollector@gmail.com

Political advertisement paid for and approved by Abbey Ajayi, Democrat for Broward County Tax Collector.

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Hispanic votes form
Date: Thursday, April 10, 2025 12:32:50 PM
Attachments: [Candidate Questionnaire \(1\).pdf](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Thursday, June 27, 2024 10:36 AM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Fwd: Hispanic votes form

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From: Abbey Ajayi

Begin forwarded message:

From: ABBEY AJAYI <abbey.ajnoonan@gmail.com>
Date: June 27, 2024 at 12:41:45 AM EDT
To: ABBEY AJAYI <abbey.ajnoonan@gmail.com>
Subject: Hispanic votes form

Here is the form.



¡ PARA PROSPERAR HAY QUE VOTAR !

Candidate Questionnaire:

Candidate Name: _____

Municipality: _____

Group/Seat/ District: _____

Incumbent: Y / N

Professional Background: _____

Family/Marital Status: _____

Relevant Experience: _____

Community Involvement: _____

Affiliations: _____

Endorsements: _____

List the Three top Reasons for running: _____

Special/Interesting personal fact: _____

The Hispanic Vote (PAC)

www.thehispanicvote.org

info@thehispanicvote.org

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Form
Date: Thursday, April 10, 2025 12:33:00 PM
Attachments: [AAjayi - Candidate Questionnaire..pdf](#)
[image001.png](#)

From: Ajayi, Abbey A.
Sent: Thursday, June 27, 2024 1:21 PM
To: Abbey Gmail <ABBEY.AJNOONAN@GMAIL.COM>
Subject: Form

This is the form.

Abbey Ajayi, M.B.A., C.F.C.A

Operations Manager, Tax & License Section
Records, Taxes, and Treasury Division
115 S. Andrews Avenue, Room A-100
Fort Lauderdale, Fl. 33301
Ph: 954-357-5378

Email: aajayi@broward.org

Visit us online at: www.broward.org/recordstaxestreasury

Pay Online at: <https://county-taxes.net/Broward/Broward>





Candidate Questionnaire:

Candidate Name: Abbey Ajayi

Municipality: Broward County

Group/Seat/ District: Broward County Tax Collector

Incumbent: Y / N N/A - New constitutional office

Professional Background: Manager of the Broward County Tax Collector's office.

Certified by Florida Dept of revenue, 30 yrs Financial industry experience, Executive MBA, FAU.

Family/Marital Status: Married with three children.

Relevant Experience: Manager of the Tax Collector's office, 8 yrs of tax collection experience performing all the duties that are stipulated by law for the Tax Collector to do. Management of public funds, managing high performing staff, servicing residents of Broward County-second largest County in the state with 2 million people. 30 yrs of financial services experience in banking and investment.

Community Involvement: I am a member of the League of Women Voters that conducts voter registrations, and other initiatives across the County. Jointly with other organizations, I volunteer to serve at food banks, back to school resource distribution. Financial literacy - coaching and guiding young adults about building wealth. Mentoring young adults from start of career to choose the right path forward.

Affiliations: Democrat; Florida Tax Collector association; National Association of Ins and Financial Advisors. St. Coleman's church.

Endorsements: Commissioner Linda Hill Anderson, Vice Mayor Beverly Perkins, Commissioner Don D'Arminio School Board Member Sarah Leonardi, Mayor Felicia Brunson, Broward Young Democrats and others.

List the Three top Reasons for running: I am a dedicated public servant that loves helping people. As the current Manager of the Tax Collectors office we solve problems that impact a significant asset - people's homes.

I feel honored to educate and inform our community about our office to take advantage of the opportunities available. I want to continue to ensure that County services are funded as this is critical for our marginalized communities to ensure they receive the services they need for their health, funding education, and a safe environment for us to live.

Special/Interesting personal fact: Immigrant, love dogs.

The Hispanic Vote (PAC)

www.thehispanicvote.org

info@thehispanicvote.org

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: List
Date: Thursday, April 10, 2025 12:33:49 PM
Attachments: [Precinct C009, Pompano Beach, WL.pdf](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Monday, July 1, 2024 4:55 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: List

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From: Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: List
Date: Thursday, April 10, 2025 12:34:49 PM
Attachments: [Precinct W001, Miramar, East Side.pdf](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Monday, July 1, 2024 5:08 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: List

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From: Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: List
Date: Thursday, April 10, 2025 12:34:10 PM
Attachments: [Precinct W001, Miramar, East Side.pdf](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Monday, July 1, 2024 5:14 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: List

External Email Warning

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[Report Suspicious](#)

From: Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: List
Date: Thursday, April 10, 2025 12:36:15 PM
Attachments: [Precinct W002, Miramar, East Side.pdf](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Monday, July 1, 2024 5:16 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: List

External Email Warning

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[Report Suspicious](#)

From: Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: List
Date: Thursday, April 10, 2025 12:34:44 PM
Attachments: [Precinct X005, Pembroke Pines.pdf](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Monday, July 1, 2024 5:17 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: List

External Email Warning

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[Report Suspicious](#)

From: Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: List
Date: Thursday, April 10, 2025 12:34:49 PM
Attachments: [Precinct X005, Pembroke Pines.pdf](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Monday, July 1, 2024 5:17 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: List

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[Report Suspicious](#)

From: Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: List
Date: Thursday, April 10, 2025 12:35:44 PM
Attachments: [Precinct V028, Hollywood.pdf](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Monday, July 1, 2024 5:25 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: List

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[Report Suspicious](#)

From: Abbey Ajayi

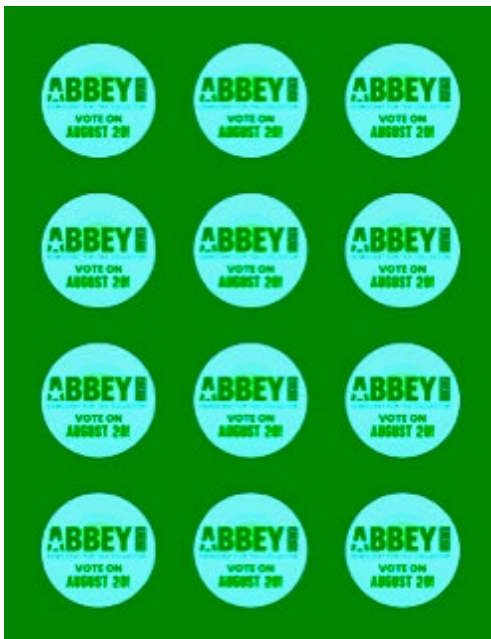
From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Form
Date: Thursday, April 10, 2025 12:35:42 PM

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Thursday, July 11, 2024 1:00 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Form

External Email Warning

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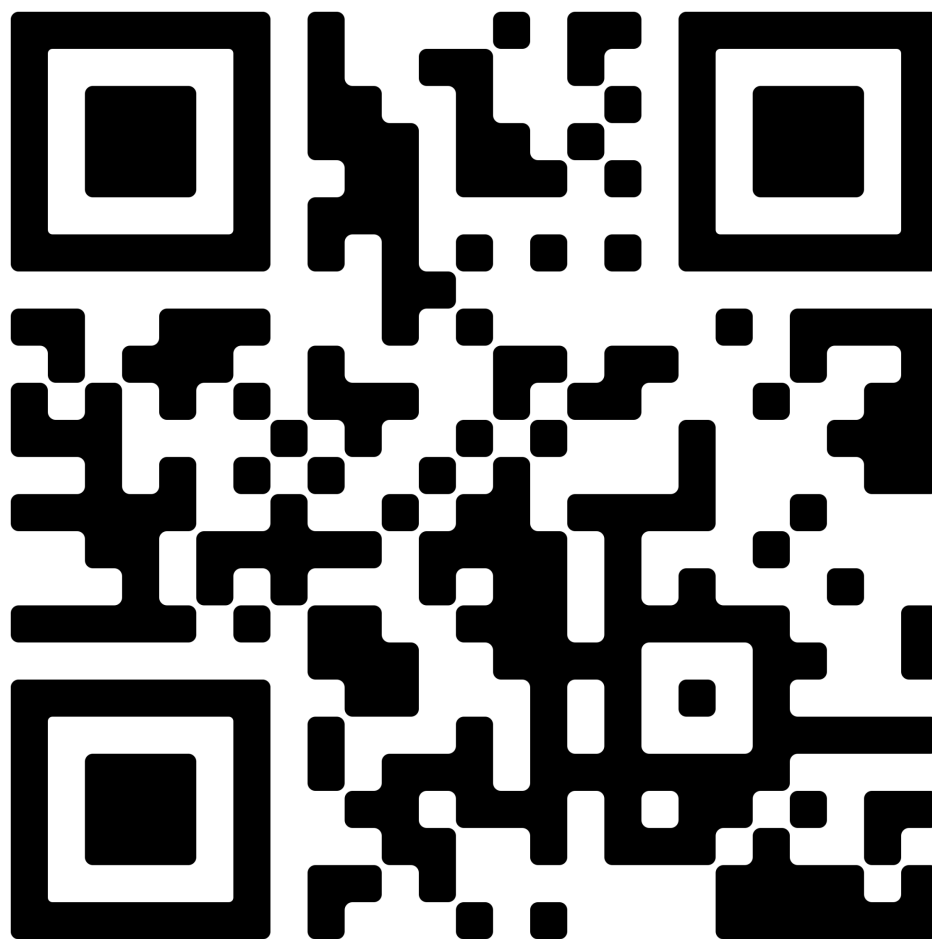
From: Abbey Ajayi

From: [Abby Ajayi](#)
To: [Abby Ajayi](#)
Subject: [Abby Ajayi](#)
Date: [Thursday, April 25, 2024 11:28:45 AM](#)
Attachments: [Abby Ajayi](#)

From: Abby Ajayi <abbyajayi@gmail.com>
Sent: Thursday, July 11, 2024 1:15 PM
To: Abby Ajayi <abbyajayi@gmail.com>
Subject: Form

External Email Warning
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[Report Suspicious](#)



From: Abby Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Form
Date: Thursday, April 10, 2025 12:35:44 PM
Attachments: [Sign in Sheet.doc](#)

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Thursday, July 11, 2024 1:15 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Form

External Email Warning

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[Report Suspicious](#)

From: Abbey Ajayi



FUND RAISING EVENT – HOSTED BY MOJI AND BIOLA ADEKUNBI
November 2, 2023

Name:

E-mail Address:

Phone #:

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Logo
Date: Thursday, April 10, 2025 12:35:54 PM

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Thursday, July 11, 2024 1:23 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Logo

External Email Warning

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[Report Suspicious](#)

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Logo
Date: Thursday, April 10, 2025 12:36:02 PM

From: Abbey Gmail <abbey.ajnoonan@gmail.com>
Sent: Thursday, July 11, 2024 1:24 PM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Logo



External Email Warning

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Report Suspicious

From: Abbey Ajayi

From: [Ariola, Jeanmarie](#)
To: [Ariola, Jeanmarie](#)
Subject: FW: Out of office
Date: Thursday, April 10, 2025 12:36:13 PM

From: Abbey Ajayi <abbeyfortaxcollector@gmail.com>
Sent: Monday, July 29, 2024 12:40 AM
To: Ajayi, Abbey A. <AAJAYI@broward.org>
Subject: Out of office

External Email Warning

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[Report Suspicious](#)

TEST

Abbey Ajayi
Candidate for Tax Collector

OIG 24-016-M

EXHIBIT 4

Schedule by Labor Account - Weekly

Time Period: 3/17/2024 - 3/30/2024
Query: Previously Selected Employee(s)

Data Requested On: 6/21/2024 3:14:25 PM
Executed on: 6/21/2024 3:14PM GMT-04:00
Printed for: RROBERTSON

Labor Account: UNREP/023-0502/061/-/1000126169/-/-

Ajayi, Abiodun A		8:30A - 5:00P	8:30A - 5:00P	8:30A - 1:00P	8:30A - 5:00P	8:30A - 5:00P	
				JBL - Job Basis Leave 2:00			
				3:00P - 5:00P			

Labor Account: UNREP/023-0502/061/-/1000126169/-/-

Ajayi, Abiodun A		8:30A - 5:00P	8:30A - 5:00P	8:30A - 5:00P	8:30A - 5:00P	8:30A - 5:00P	

Employee:	Ajayi, Abiodun A			ID:	1000274222		Time Zone:	Eastern						
Status:	Active			Status Date:	9/27/2015		Pay Rule:	UNREP - EXEMPTS L60						
Primary Account				Start	End									
UNREP/023-0502/061/-/1000174856/-/-				12/27/2020	3/17/2024									
UNREP/023-0502/061/-/1000126169/-/-				3/17/2024	Forever									
Date/Time	Apply To	In Punch	In Exc	Out Punch	Out Exc		Override Amount	Adj/Ent Amount	Money Amount	Day Amount	Totaled Amount	Cum. Tot. Amount		
Xfr/Move: Account		Comment		Xfr: Work Rule										
3/18/2024		8:30:00 AM		5:00:00 PM									8:00	8:00
3/19/2024		8:30:00 AM		5:00:00 PM									8:00	16:00
3/20/2024	6/21/2024	JBL - Job Basis Leave				2:00							6:00	PM
3/20/2024		8:30:00 AM		1:00:00 PM									4:00	22:00
3/20/2024		3:00:00 PM		5:00:00 PM									2:00	24:00
3/21/2024		8:30:00 AM		5:00:00 PM									8:00	32:00
3/22/2024		8:30:00 AM		5:00:00 PM									8:00	40:00
3/25/2024		8:30:00 AM		5:00:00 PM									8:00	48:00
3/26/2024		8:30:00 AM		5:00:00 PM									8:00	56:00
3/27/2024		8:30:00 AM		5:00:00 PM									8:00	64:00
3/28/2024		8:30:00 AM		5:00:00 PM									8:00	72:00
3/29/2024		8:30:00 AM		5:00:00 PM									8:00	80:00
Labor Account Summary				Pay Code				Hours		Money		Days		
UNREP/023-0502/061/-/1000126169/-/-														
				JBL - Job Basis Leave				2:00						
				REG - Regular				78:00						
Pay Code Summary				Pay Code				Hours		Money		Days		
				JBL - Job Basis Leave				2:00						
				REG - Regular				78:00						
Totals:								80:00		\$0.00		0.00		

Time Detail

Time Period:

3/17/2024 - 3/30/2024

Query:

Previously Selected Employee(s)

Actual/Adjusted:

Show hours worked in this period only.

Data Up to Date:

6/21/2024 3:15:40 PM

Executed on:

6/21/2024 3:15PM GMT-04:00

Printed for:

RROBERTSON

Insert Page Break After Each Employee:

No

Pay Code Summary		Hours	Money	Days
JBL - Job Basis Leave		2:00		
REG - Regular		78:00		
Totals:		80:00	\$0.00	0.00

Total Number of Employees: 1

Employee Transactions and Totals (Excel)

Time Period: 3/17/2024 - 3/30/2024
Query: Previously Selected Employee(s)
Pay Codes: (329): |AD5 - Adjust 5p|AD7 - Adjust 7.5P|ADJ-Time Adjust|ADLV-Admin Leave|AVG - Average POT|BC - DSP Double|BC - DSP Straight|...
Actual/Adjusted: Show hours worked in this period only.
Data Up to Date:
Executed on: 6/21/2024 3:05:19 PM
Printed for: RROBERTSON

					6/21/2024 3:05:21 PM				
Transactions:									
Employee:	ID:	Day	Date	Pay Code	Hours	Money	Days	Entered By	Datasource
Ajayi, Abiodun A	1000274222	Wed	3/20/2024	JBL - Job Basis Leave	2:00	\$0.00		LBAILEY	Global Time Off
Totals:									
Employee:	ID:	Pay Code	Hours	Money	Days				
Ajayi, Abiodun A	1000274222	JBL - Job Basis Leave	2:00	\$0.00	0.00				
Ajayi, Abiodun A	1000274222	REG - Regular	78:00	\$0.00	0.00				
Summary Totals:									
Pay Code	Hours	Money	Days						
JBL - Job Basis Leave	2:00	\$0.00	0.00						
REG - Regular	78:00	\$0.00	0.00						

UNAPPROVED TIME OFF REQUESTS

Report Date & Time: 6/21/2024 3:10 PM

Time Period: 3/17/2024 - 3/30/2024

Printed For: RROBERTSON

Query Name: Previously Selected Employee(s)

Total Number of Pages: 1

EMPLOYEE	DEPT-DIV	DESCRIPTION	SUPERVISOR	START	END	LENGTH	PAY CODE	STATUS	SUBMIT
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OIG 24-016-M

APPENDIX A

LAW OFFICES
LARRY S. DAVIS, P.A.

601 SOUTH FEDERAL HIGHWAY
HOLLYWOOD, FL 33020

TELEPHONE (954) 927-4249
TELEFAX (954) 927-1653

Carol "Jodie" Breece, Esq.
Broward Office of the Inspector General
1 North University Drive, Suite 111
Plantation, Florida 33324

Re: Tax Collector Abbey Ajayi; OIG 24-016-M.

via e-mail: InspectorGeneral@Broward.org

May 13, 2025

Inspector General Breece:

Please allow this letter to serve not only as a response to the Broward Office of the Inspector General's (OIG) Report¹, but also an opportunity to provide meaningful insight into the circumstances surrounding the allegations and Ms. Ajayi herself; the first elected Tax Collector in Broward County's history.

Abbey Ajayi undertook the tremendous effort of her first campaign for public office while she continued in her commitment and duties as Operations Manager of Broward County's Records, Taxes, and Treasury Office (RTT). In a tight county-wide race for constitutional office, Ms. Ajayi wore two hats throughout the year which made it understandably challenging at times. Regardless, *at no point in time*, did Ms. Ajayi act in bad faith, exhibit willful misconduct, or have any intent to misuse county resources.

In the Report, there are several exhibits illustrating Ms. Ajayi's use of her personal and county email to forward herself materials as a matter of logistical convenience. Similarly, the seconds-long solicitation for support came at the end of an evening interview which was primarily focused on her Office's goals, and occurred after normal business hours. Ms. Ajayi routinely worked late both in and out of the office, not only during the campaign but also prior to her candidacy, in service of her role with RTT. These instances are de minimis in nature and do not reflect any deliberate violation of ethical or legal standards.

¹ Preliminary Report dated April 16, 2025.

When Ms. Ajayi was requested to appear for an interview with the OIG, she cooperated fully, transparently, and respectfully with your agency. While that level of candor is consistent with how she operates today, her personal and professional journey speaks volumes about the character she has demonstrated throughout her life.

After immigrating from Nigeria, Ms. Ajayi obtained a Bachelor's and Master's Degree of Business Administration. She began first as a bank teller and steadily rose through the ranks in her career from Bank Manager, Assistant Vice President, and Vice President, to private banking and financial advising with Smith Barney and Wells Fargo. Eventually, Ms. Ajayi transitioned into public service, where she has since dedicated herself to building stronger, more accountable institutions. As the elected to hold this first-ever constitutional office in Broward, she is boots on the ground and building a new operation from the ground up — efficiently, ethically, and with deep commitment to the public.

I trust your agency will weigh the full context of its circumstances in reaching your conclusion. Abbey has shown dedication, hard work, humility, and a sincere commitment to service of our government. We respectfully request the OIG take no further action in this matter as Ms. Ajayi never deliberately engaged in any misconduct, misuse of county resources, or violations of local or state law.

Thank you for your time, attention, and consideration.

Sincerely,



Larry S. Davis

CC: Abbey Ajayi