



CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

QUALITY ASSURANCE REVIEW FINDINGS REPORT NO.: 2025 QAR-03

Underage Employees

The Department of Financial Services (DFS) Post Audit Subsection has completed a limited scope review of W-4 records to ensure that agencies adhere to Fair Labor Standards Act (FLSA) guidelines, and that no payments have been made to employees that do not meet FLSA minimum age requirements.

Purpose

To determine whether state agencies have employed or paid someone who does not meet age requirements set forth by the Federal Department of Labor's FLSA, or to inform agencies of incorrect employee information needing correction(s).

Scope

A review of all W-4 files and employees with birthdates on or after March 1st, 2011.

Background

The Fair Labor Standards Act (FLSA) sets 14 years of age as the minimum for most non-agricultural work and limits the number of working hours of minors under the age of 16 years old. Many states have also enacted child labor laws, some of which may have a minimum age for employment which is higher than the FLSA. Where both the FLSA and state child labor laws apply, the higher minimum standard must be obeyed.

In the State of Florida, employment or age certificates are not required, however, employers of any minor must obtain and keep on record, proof of the child's age.

Methodology

When planning and performing the review, DFS Post Audit Subsection reviewed the data pulled from the W-4 file within the Information Warehouse, for employees with birthdates on or after March 1st, 2011. Attempts were made to confirm the employees' dates of birth (DOB) in People First by cross referencing the Social Security Numbers (SSNs) within People First and using available public records. Next, a review of when the employees were last issued a payment via PYRL, as well as any payroll adjustments to the employees' record.

Conclusions

The data presented one individual which had a finding in one category: Incorrect DOB.

As of March 1st, 2025, one finding was included for the following agency:

OLO	Last Warrant Date	PYRL DOB	Age in PYRL	People First DOB	Age in People First	Employed or Termed Date
210000	8/30/24	6/10/2024	0 Yrs, 8 Months, 19 Days	6/10/24	0 Yrs, 8 Months, 19 Days	8/8/24

Justice Administration Commission – JAC (OLO 2100)

There was one employee with an incorrect DOB in both People First and PYRL. The agency was made aware of the finding and subsequently updated the DOB in PF, and the W-4 record was then updated in PYRL systematically.

Recommendations

Agencies should ensure that records are entered accurately and timely when initially entering employees' personal information into People First upon onboarding. When an error is discovered, it should be corrected so the payments can be attributed accurately, further preventing errors that potentially have tax implications in future years. When payments are made using inaccurate data, records may permanently reflect those inaccuracies, even when corrections are made, such as when a payment is made to an incorrect SSN.