



CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

QUALITY ASSURANCE REVIEW FINDINGS REPORT NO.: 2025 SP-02

Agency Approved Salary Refunds Report CY 2024

The Department of Financial Services (DFS) Post Audit subsection has conducted a monthly review of Agency Approved Salary Refunds for calendar year 2024.

PURPOSE

The Bureau of State Payroll's (BOSP) review is to determine whether the backup documentation to support the employee payroll record adjustments made within the payroll system (PYRL) are complete, accurate, and to ensure that the employee's payroll record has been adjusted appropriately.

SCOPE

The scope of the monthly review is all Salary Refunds Adjustments for current year warrants that were approved by state agencies in the PYRL system within the previous month of the review. For example, the review being completed in December will be for those approved refunds from the previous month of November.

METHODOLOGY

When planning and performing the review, the DFS Post Audit Subsection selects a minimum of four agencies to review each month. Each month new agencies are selected that have not been reviewed within that calendar year. A minimum of five Salary Refunds are randomly selected, if there are less than five, all agency's salary refunds are reviewed for that month. If an approved Salary Refund contains a duplicate warrant number, it is included for review. A request for backup documentation for each of the Salary Refund Adjustment(s), including proof of re-payment, and any additional supporting documentation regarding adjustments made for the employees and transactions, is sent to the agencies.

Salary Refund approvals completed by BOSP are not included in this review.

CONCLUSIONS

During the calendar year 2024, a total of 179 Agency Approved Salary Refunds were reviewed out of 6,706 Salary Refunds processed. None of the 179 Salary Refunds were entered in error as duplicated Salary Refund **approval entries** for the same warrant. All 179 reviewed Salary Refunds (100%) were entered and approved correctly.

Recommendations

Each Agency should create a tracking resource within their unit to record all Salary Refund Adjustment entries to prevent them from being entered and approved twice in the payroll system, creating an inaccurate employee payroll record.

Prior to entering a Salary Refund Adjustment in PYRL, the agency user should verify that an adjustment wasn't previously approved by checking for a Salary Refund Adjustment within the Employee Information Cancellation and Adjustment screens in PYRL.

If an agency finds that a Salary Refund has been approved in error, please contact BOSP immediately by email at BOSPEmployeeRecords@MyFloridaCFO.com to request a reversal.

For further, more detailed information regarding Agency Approved Salary Refunds, please see the Scorecard titled *"2025 SC-02 Agency Approved Salary Refunds Scorecard CY2024"* listed on the [State Payrolls website](#).