



QUALITY ASSURANCE REVIEW FINDINGS REPORT NO.: 2022-QAR-05

Employees Not of Age

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 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 file and employees with birthdates greater than or equal to June 1st, 2008.

Background

The Fair Labor Standards Act (FLSA) sets 14 as the minimum age for most non-agricultural work. 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 less than or equal to June 1st, 2008. Birthdates being the focus here, attempts were made to confirm DOB's in People First or any other reasonable method of research. Social Security Numbers were then checked as a cross reference within People First. Next, a determination was made of when the last payment was made to the employee via PYRL.

Conclusions

The data presented us with eight individuals which had findings in one or more of a few categories including Wrong SSN, Incorrect DOB, or possible underaged employee.

One finding was included for each of the following agencies:

OLO	PF DOB	PYRL DOB	PYRL DOB to 6/13/22 (in Years)	Last Payment	Incorrect SSN?	Adjustment Made?	Still employed?	If No, separation date?
3700	8/8/1997	3/18/2022	0.2	None	Yes		No	5/29/22
3700	3/19/2002	8/1/2017	4.9	5/20/2022	Yes	Yes	No	6/10/22
4200	9/26/1994	9/8/2020	1.8	None	Yes		No	7/15/21
4200	4/6/1961	4/6/2020	2.2	None	Yes		Yes	
5700	5/19/1995	5/19/2013	9.1	None	No		No	8/1/19
6400	10/5/2021	10/5/2021	0.7	12/3/2021	No		No	11/15/21
7000	1/14/1994	5/13/2022	0.1	6/17/2022	No		Yes	
7900	5/27/1997	2/5/2021	1.4	None	Yes		Yes	

[Department of Environmental Protection – DEP \(OLO 3700\)](#)

During our review, the BOSP Post Audit team documented two DEP employees #XXXXXXX and #XXXXXXX, with DOB's of 3/18/2022 and 8/1/2017 respectively, listed on their PYRL W-4 records. This would have made the employees less than 3 months old and just under 5 years old as of the pulling of this information. Employee #XXXXXXX has yet to received a payment on an incorrect SSN. Employee #XXXXXXX received 1 payment on an incorrect SSN. The error was adjusted and the employee's record is accurate for the correct SSN.

[Department of Agriculture & Consumer Services – DACS \(OLO 4200\)](#)

The BOSP Post Audit team found that the Department of Agriculture & Consumer Services had two employees, #XXXXXXX and #XXXXXXX, with DOB's of 9/8/2020 and 4/6/2020 respectively, listed on their PYRL W-4 records. This would have made the employees just under and over 2 years old, as of the pulling of this information.

[Department of Citrus – CIT \(OLO 5700\)](#)

The BOSP Post Audit team discovered the lone Department of Citrus' employee, #XXXXXXX was shown to have a PYRL DOB of 5/19/13 indicating the employee was just over 9 years old as of the pulling of this information. He has a correct DOB of 5/19/1995 in his People First profile.

[Department of Health – DOH \(OLO 6400\)](#)

The BOSP Post Audit team determined the Department of Health's lone employee #XXXXXXX has an inaccurate DOB in both People First and PYRL of 10/2/2021 making her under one year old as of the pulling of this information. She was paid under the correct SSN, but no longer works for the State of Florida.

[Department of Corrections – DOC \(OLO 7000\)](#)

The BOSP Post Audit team determined the Department of Corrections' lone employee #XXXXXXX was found to have an incorrect DOB in PYRL of 5/13/2022, the effective date of his hire with DOC. His People First DOB is correct as 1/14/1994. By completion of this review, the PYRL DOB was corrected to match the People First DOB.

[Department of Business & Professional Regulation – DBPR \(OLO 7900\)](#)

The BOSP Post Audit team determined the Department of Business & Professional Regulation's lone employee #XXXXXXX has an inaccurate DOB in PYRL of 2/5/2021 making him just over one year old as of the pulling of this information. He was paid under the incorrect SSN, but no longer works for the State of Florida.

Recommendations

Agencies should ensure that records are entered accurately and timely, and double check before moving on. When an error is discovered, it should be reviewed so that the payments can be attributed to the correct records, so that errors do not occur that have tax implications in future years. Individual recommendations are listed below on a per agency basis:

Department of Environmental Protection – DEP (OLO 3700)

- The inaccurate SSN record for employee #XXXXXXX which has the incorrect DOB can be removed from PYRL since no payment was ever made and the person is not employed with the State of Florida.
- The inaccurate SSN record for employee #XXXXXXX in which a payment was received and the record later adjusted, cannot be removed from PYRL and will systematically purge.

Department of Agriculture & Consumer Services – DACS (OLO 4200)

- Neither employee received a payment on their incorrect SSN's, and were both setup with profiles with correct SSN and DOB's. These profiles can be removed by BOSP.

Department of Citrus:

- The employee was never paid, and is no longer employed, however his SSN is correct making the record accurate with only a need to update the DOB in PYRL. The record cannot be removed from PYRL and will systematically purge.

Department of Health – DOH (OLO 6400):

- The employee was paid, and is no longer employed, however her SSN is correct making the record accurate with only a need to update the DOB in PYRL. The record cannot be removed from PYRL and will systematically purge.

Department of Corrections – DOC (OLO 7000)

- The employee was paid under the correct SSN and is still currently employed, therefore record cannot be removed from PYRL.

Department of Business & Professional Regulation – DBPR (OLO 7900)

- The inaccurate SSN record for employee, which has the incorrect DOB can be removed from PYRL since no payment was ever made and the person is not employed with the State of Florida.