



QUALITY ASSURANCE REVIEW FINDINGS REPORT NO.: 2023-QAR-04

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 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 file and employees with birthdates greater than or equal to June 1st, 2009.

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 less than or equal to June 1st, 2009. Attempts were made to confirm the employees' dates of birth (DOB) in People First by cross referencing the Social Security Numbers (SSN's) 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 three individuals which had findings in two categories: Wrong SSN and Incorrect DOB.

As of May 19, 2023, one finding was included for each of the following agencies:

OLO	Last Warrant Date	PYRL DOB	Age in PYRL	People First DOB	Age in People First	Employed or Termed Date
7000	5/19/2023	04/14/23	0 Yrs, 1 Mths, 18 Days	04/14/23	0 Yrs, 1 Mths, 18 Days	Employed
7000	5/19/2023	04/08/20	3 Yrs, 1 Mths, 24 Days	04/08/02	21 Yrs, 1 Mths, 24 Days	Employed
3700	5/20/2022	08/01/17	5 Yrs, 10 Mths, 0 Days	08/01/17	5 Yrs, 10 Mths, 0 Days	Termed - 06/10/2022

Department of Environmental Protection – DEP (OLO 3700)

During our review, the BOSP Post Audit team documented one DEP employee with a DOB of 08/01/2017 listed on their PYRL W-4 records. As of May 19, 2023, this employee did not meet FLSA minimum age requirements. The employee received 1 payment on an incorrect SSN, which was then corrected as of May 24, 2023. The employee’s record has been confirmed to include both a correct SSN and DOB. Payments made to an incorrect SSN cannot be removed from PYRL.

Department of Corrections – DOC (OLO 7000)

During our review, the BOSP Post Audit team documented two DOC employees with incorrect DOB’s in PYRL as of May 19, 2023. One employee’s DOB was the agency hire date (04/14/2023), and the other employee’s DOB was a miskey (04/08/2020). As of May 19, 2023, these employees did not meet FLSA minimum age requirements.

On May 19, 2023, the agency corrected the miskeyed DOB (04/08/2020) to the correct DOB (04/08/2002). This employee’s record has been confirmed to be correct.

On May 25, 2023, BOSP Post Audit team emailed the agency, with notice that an employee was discovered with a DOB of 04/14/2023, indicating the employee was under the age of 14 at the time of the last payment issued (05/19/2023). The agency responded within 1 business day indicating the DOB has been updated in People First, along with back-up documentation of the correct DOB. This employee’s record has been confirmed to be correct in PYRL.

Recommendations

Agencies should ensure that records are entered accurately and timely when initially entering employee’s personal information into People First upon hire. When an error is discovered, it should be corrected so the payments can be attributed accurately, further preventing errors that 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. Individual notes are listed below on a per agency basis:

Department of Environmental Protection – DEP (OLO 3700)

- The record was corrected by the agency so no further action is needed.
- The inaccurate SSN record for the employee in which a payment was received and the record later adjusted, cannot be removed from PYRL and will systematically purge.

Department of Corrections – DOC (OLO 7000)

- Both records were corrected by the agency, therefore no further actions or recommendations are needed.