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Inspector General

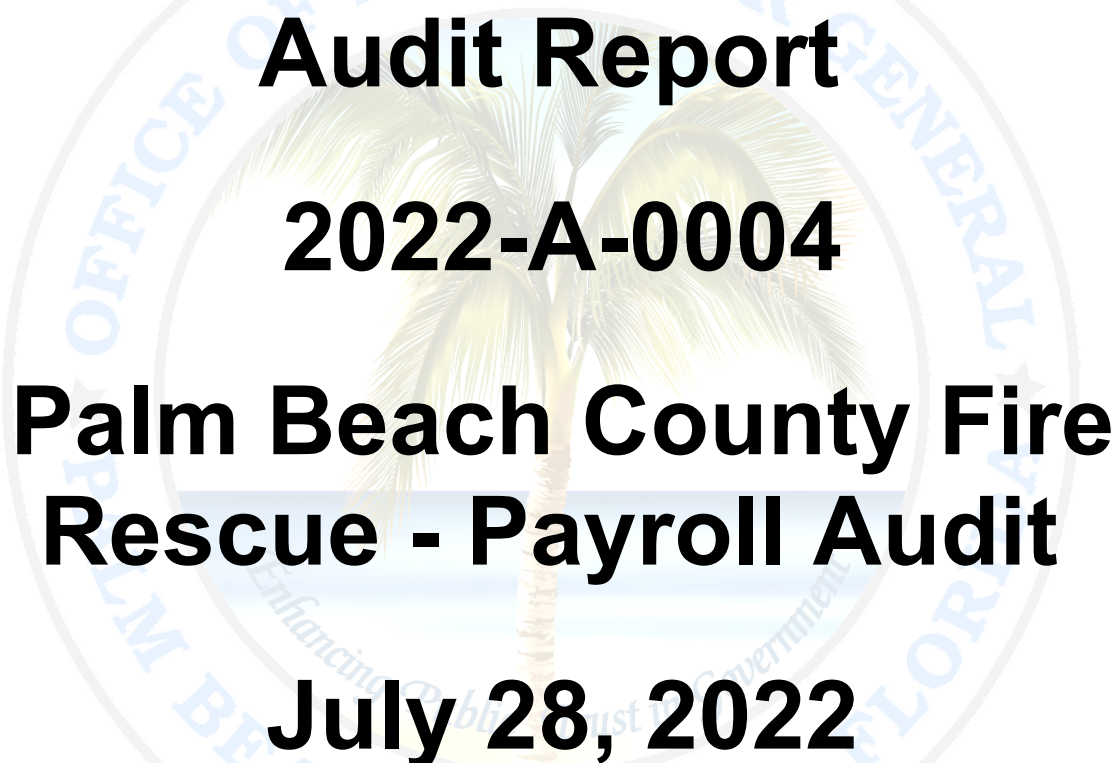
## OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY



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*“Enhancing Public Trust in Government”*



# **Audit Report**

## **2022-A-0004**

### **Palm Beach County Fire Rescue - Payroll Audit**

#### **July 28, 2022**

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**Insight – Oversight – Foresight**



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## OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY

### AUDIT REPORT 2022-A-0004

DATE ISSUED: JULY 28, 2022



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## PALM BEACH COUNTY FIRE RESCUE - PAYROLL AUDIT

### SUMMARY

#### WHAT WE DID

We conducted an audit of the Palm Beach County (PBC) Fire Rescue payroll process. This audit was performed as a result of an anonymous complaint we received on March 12, 2018 and a referral from the Palm Beach County Internal Auditor. Additionally, this audit was performed as part of the Office of Inspector General (OIG), Palm Beach County 2019 Annual Audit Plan under the "Payroll" category.

The scope of the audit included PBC Fire Rescue payroll transactions and activities from October 1, 2016 through June 5, 2020.

The complainant's allegations were as follows:

**Allegation (1):** A Fire Rescue employee was incorrectly paid with County funds while working for the Union<sup>1</sup> for a year.

**Allegation (2):** Fire Rescue made payments to non-employees or maintained inaccurate records for time and attendance that could result in overpayments to employees and/or non-employees.

**Allegation (3):** Overtime check requests are not signed by the appropriate person.

**Allegation (4):** There is no reconciliation of schedules between Workforce Telestaff (TeleStaff) and Kronos Workforce Central (Kronos).<sup>2</sup>

Our audit focused on (1) determining whether controls were adequate for the payroll process, (2) determining whether payroll information was properly secured, accurate, and reliable, and (3) determining whether payroll operations were in compliance with regulatory requirements, policies, and procedures.

<sup>1</sup> International Association of Fire Firefighters (IAFF) is a labor union representing paid full-time firefighters and emergency medical services personnel in the United States and Canada. The IAFF was formed in 1918. The Professional Firefighters/Paramedics of Palm Beach County Local 2928, IAFF, Inc. (Union) has a Collective Bargaining Agreement with Palm Beach County.

<sup>2</sup> TeleStaff and Kronos are the timekeeping systems used by Fire Rescue. Telestaff is used for operational and communication center employees, and Kronos is used for nonoperational employees. The systems are further explained in the Background section.

## WHAT WE FOUND

Overall, we found the controls over the payroll process were generally adequate. We found some control weaknesses with respect to approvals for leave requests, overtime, and extra pay in the TeleStaff system.

We found the Fire Rescue Payroll, Staffing, and Information Technology Services personnel's work to be commendable. They handle a large volume of payroll related transactions and activities for a complex payroll process that involves multiple computer systems and multiple bargaining unit agreements with varying staffing and payroll related requirements. The payroll errors we found in our audit were generally minor and isolated incidents.

In relation to the complainant's concerns, we found:

**Allegation (1) is supported:** We reviewed information from TeleStaff, payroll, and the Union Time Pool<sup>3</sup> and found an employee was incorrectly paid by the County instead of the Union from December 5, 2016 through December 6, 2017 because Fire Rescue Payroll was not notified when the employee's schedule was changed in the Telestaff timekeeping system. The employee's schedule in TeleStaff was erroneously changed from 24-hour shifts (48-hours per week average) to 8-hour shifts Monday – Friday (40 hours per

week), and the employee worked 8-hour shifts as reflected in the TeleStaff timekeeping system. Additionally, the employee's time worked for the Union was not properly coded in TeleStaff to Union Time. As a result, the employee was overpaid \$18,468.96 (445.10 hours), and the Union Time Pool was not adjusted for the time the employee conducted Union business. Fire Rescue had identified this error, and we verified that the County had recovered the full amount from the employee and the proper adjustment was made to the Union Time Pool.

**Allegation (2) is not supported:** We used data analytics to identify any inappropriate payments to former employees or non-employees. We found none.

However, we did identify the following isolated errors that resulted in overpayments to former and current employees:

- Fire Rescue overpaid one (1) former non-bargaining unit employee **\$15,862.81** (257.20 hours) upon separation due to a miscalculation in sick leave payout. This is considered an identified cost.<sup>4</sup>
- Fire Rescue miscalculated one (1) former bargaining unit agreement employee's vacation leave payout resulting in an overpayment of 1.96 hours and **\$76.64** which is considered a questioned cost.<sup>5</sup>

<sup>3</sup> The Union Time Pool is a collection of hours contributed by Collective Bargaining Agreement employees that may be used by those employees for conducting Union Business upon proper approval.

<sup>4</sup> Identified costs are costs that have been identified as dollars that have the potential of being returned to the entity to offset the taxpayers' burden.

<sup>5</sup> Questioned costs can include costs or financial obligations incurred pursuant to: a potential violation of a provision of a law, regulation, contract, grant, cooperative agreement, other agreement, policies and procedures, or document governing the expenditure of funds; a finding that, at the time of the OIG activity, such cost or financial obligation is not supported by adequate documentation; or, a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable. As such, not all questioned costs are indicative of potential fraud or waste.

- Fire Rescue overpaid two (2) employees a total of **\$3,144.24** (36 hours) due to isolated payroll errors. This is considered a questioned cost.

Although we identified four (4) overpayments, they were due to payout miscalculations and isolated payroll errors. The isolated payroll errors were not material enough to conclude that they were the result of inaccurate time and attendance records, as alleged. Therefore, we found that time and attendance records were generally accurate overall.

**Allegation (3) is not supported:** We reviewed 207 overtime and extra pay transactions and found that they were approved by the appropriate person. We did not find sufficient evidence to support that the overtime requests were approved by an unauthorized person.

However, we noted 106 overtime hours worked without proper **prior** approval in TeleStaff, as required by the Fire Rescue Overtime Policy, which are considered a questioned cost totaling **\$10,079.48**.

**Allegation (4) is not supported:** Fire Rescue performs a daily comparison of TeleStaff and Kronos time and attendance records. Additionally, we reconciled the timekeeping and payroll system records for four months for a random sample of ten (10) employees without exception. We observed temporary variances between the hours worked and hours paid for 24-

hour shift bargaining unit employees that resulted from Fire Rescue's three-week Kelly Day scheduling cycle<sup>6</sup> and are tracked through a "Shortfall" account in TeleStaff. We found the Fire Rescue Payroll Section has sufficient checks and balances in place to ensure that the timekeeping data interfaced between the systems<sup>7</sup> is accurate and complete.

#### **Leave Requests Not Properly Approved**

We reviewed TeleStaff and supporting time attendance and/or personnel records for a sample of 162 leave requests to verify they were properly approved. We found 82 leave requests that were not properly approved and 43 leave requests that were altered after supervisor approval to change the number of hours, leave type, or both. This resulted in questioned costs totaling **\$60,761.48** because employee leave requests in TeleStaff were not approved in accordance with the Fire Rescue Payroll Reporting for TeleStaff/Kronos Leave & Pay Codes for Bargaining Unit Employee Policy.

#### **IT Access Was Not Promptly Removed**

We found Fire Rescue did not promptly remove user access to TeleStaff and Kronos for two (2) of 17 former employees tested, as required by the County's IT Security Policies.

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<sup>6</sup> The Kelly Day cycle is a time period used for scheduling bargaining unit employees that work in 24-hour shifts. These bargaining unit employees receive one extra day off, a "Kelly day", in each cycle which reduces the likelihood that the employee has to work overtime. The County uses a three-week/21-day period where any time worked greater than 144 hours is considered overtime in compliance with Section 7(k) of the Florida Labor Standards Act.

<sup>7</sup> Telestaff interfaces with Kronos daily, and after payroll is closed, Kronos generates the payroll file that is sent to the PBC Clerk of the Circuit Court and Comptroller's Office for payment to Fire Rescue employees through the PeopleSoft system.

**WHAT WE RECOMMEND**

Our report contains six (6) findings and nine (9) recommendations. Implementation of the recommendations will (1) assist PBC Fire Rescue in strengthening internal controls and (2) help ensure compliance with requirements.

PBC Fire Rescue concurred and accepted the recommendations.

We have included PBC Fire Rescue's management response as Attachment 1.

**BACKGROUND**

PBC Fire Rescue was created on October 1, 1984, when the PBC Board of County Commissioners passed a resolution consolidating the existing fire districts in Palm Beach County, which covered mostly unincorporated areas.

PBC Fire Rescue is one of the largest fire departments in the State of Florida, with 1,731 full time budgeted positions and approximately 100 volunteers. PBC Fire Rescue provides fire protection, emergency medical services, advanced life support (ALS) transport, technical rescue, hazardous materials mitigations, aircraft rescue and firefighting, fire investigation, and 9-1-1 dispatching for unincorporated parts of Palm Beach County, Florida, and 19 municipalities. PBC Fire Rescue serves a population of approximately 933,000 with 49 fire stations throughout the county and minimum daily staffing of 323 personnel on duty at all times.

PBC entered into two separate Collective Bargaining Agreements with the Professional Firefighters/Paramedics of Palm Beach County, Local 2928, IAFF, Inc. that are relevant to the audit period. One agreement was for employees in the main bargaining unit certified by the Public Employees Relations Commission (PERC cert #RA-84-008) and a Supervisory Bargaining Unit certified by the Public Employees Relations Commission (PERC cert. #RA-93-004), and the second was for the District Chief Supervisory Unit. Administrative services such as Fire Rescue Payroll are performed by County employees and are subject to the County pay plans, policies, and procedures.

The Collective Bargaining Agreements include the pay rate plans for bargaining unit employees and address various topics that impact the payroll process, including more than twenty (20) assignment pays, nine (9) incentive pays, leave (i.e., vacation, holidays), overtime limitations, call back, promotions, exchange of time, jury duty, and off-duty appearances in court proceedings arising out of the employee's duties.

PBC Fire Rescue uses two time recording systems to maintain employees' work schedules and accrued leave balances, TeleStaff and Kronos. TeleStaff is used for bargaining unit employees, such as Firefighters, Driver Operators, and Dispatch Communicators, who predominately work 24-hour shifts and are subject to a Kelly Day Cycle. Kronos is used for Division Chief up to Fire Chief ranks and non-bargaining unit employees who predominately work 40 hours a week. Kronos also maintains all accrued leave balances for all Fire Rescue employees.

Payroll payments to PBC Fire Rescue employees are processed in the PeopleSoft system used by the PBC Clerk of the Circuit Court and Comptroller's Finance Department. During our audit period, approximately 912,500 transactions were processed through Fire Rescue payroll with over \$626 million in payroll expenditures.



The OIG FY 2019 Annual Audit Plan had multiple entities selected for payroll audits. The OIG selected Fire Rescue for audit based on an anonymous complaint and a referral from the County's Internal Auditor.

## OBJECTIVES, SCOPE, AND METHODOLOGY

The overall objectives of the audit were to:

- Determine whether controls were adequate for the payroll process;
- Determine whether payroll information was properly secured, accurate and reliable; and
- Determine whether payroll operations were in compliance with regulatory requirements, policies, and procedures.

The scope of the audit included, but was not limited to, payroll transactions and activities for October 1, 2016 to June 5, 2020.

The audit methodology included but was not limited to:

- Performing data reliability and integrity assessment of related computer systems;
- Reviewing policies, procedures, and related requirements;
- Reviewing records and reports;
- Reviewing Union contracts and/or related agreements;
- Performing process walk-throughs and conducting a review of internal controls;
- Interviewing appropriate personnel;
- Performing data analysis of the population of transactions; and
- Performing detailed testing of selected transactions.

As part of the audit, we completed a data reliability assessment for the TeleStaff, Kronos, and PeopleSoft computer systems used to process Fire Rescue payroll. We determined that the computer-processed data contained in these computer systems was sufficiently reliability for purposes of the audit.

This audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## ALLEGATIONS - FINDINGS AND RECOMMENDATIONS

**Allegation (1):** A Fire Rescue employee was incorrectly paid with County funds while working for the Union for a year. The allegation is **supported**.

**Finding (1): A Fire Rescue employee was incorrectly paid with County funds while working for the Union.**

The Collective Bargaining Agreement between Palm Beach County and Professional Firefighters/Paramedics of Palm Beach County, Local 2928, IAFF, Inc., for employees in

the main bargaining unit certified by the Public Employees Relations Commission (PERC cert. #RA-84-008) and a Supervisory Bargaining Unit certified by the Public Employees Relations Commission (PERC cert. #RA-93-004) in effect from October 1, 2015-September 30, 2018, states,

#### **ARTICLE 4 – UNION BUSINESS**

...

**Section 5.** The Union President, if covered by this Agreement, shall be released from duty on a permanent basis to conduct Union business on the basis of a forty (40) hour employee and shall be paid the five (5%) percent adjustment in accordance with this Agreement. **One other Union Principal Officer, if covered by this Agreement, designated by the Union President, shall be released from duty on those shifts which fall on Mondays through Fridays to conduct Union business. They shall maintain their current pay, rank, bidded position, and time in grade.** They shall accrue all benefits available to other bargaining unit employees (except that they shall be exempt from overtime as to those duties as Union Officers) and shall also be eligible for any promotional examinations as applicable. The President may perform regular Fire Rescue duties upon the approval of the appropriate Deputy Chief. The President and designated other Union Officer, shall be available to conduct Union business during the same hours as the Fire Rescue Administrator. The Union authorizes Payroll to automatically deduct, from the Union Time Pool, the number of regularly scheduled hours in each pay period, unless notified of an exception by the Union. [Emphasis added]

Article 4, Section 1 of the applicable Collective Bargaining Agreement allows employees covered by the agreement to conduct Union business at the request of the Union President and approval of the non-bargaining unit supervisor. Article 4, Section 5 states that one Union principal officer covered by the Collective Bargaining Agreement and designated by the Union President shall be released from duty for only those shifts that fall on Monday through Friday in order to conduct Union business. Therefore, this officer should retain a 24-hour shift (48-hours per week) schedule and work weekends.

The time worked for conducting Union business is funded by the Union Time Pool, the balance of which is tracked manually in an Excel spreadsheet by the Fire Rescue Payroll Section. Employees can voluntarily contribute accrued leave, except sick leave, to the Union Time Pool. When employees are approved to perform Union business, the code UT is used in the TeleStaff system to record the time worked. At the end of each pay period, the Fire Rescue Payroll Section runs a report in TeleStaff that generates the number of hours worked by each employee under the code UT, and deducts the amount for each employee from the Union Time Pool balance.

In November 2016, the Union President requested that the Union Secretary/Treasurer (Employee) be “placed on days per the Collective Bargaining Agreement (released from duty Monday – Friday starting December 5, [2016].” The Staffing Officer, at the time, incorrectly updated the Employee’s schedule in TeleStaff from 24-hour shifts to 8-hour



days Monday through Friday. The Employee should have retained a 24-hour shift, to include weekends, and should have been paid from the Union Time Pool when conducting Union business during those shifts that fell between Mondays through Fridays. The error was identified a year later.

The Fire Rescue Payroll Section was not notified of the Telestaff schedule change to 8-hour days Monday through Friday for the Union Employee effective December 5, 2016. As a result, the Employee worked a 40-hour week Monday – Friday (80 hours per pay period), did not work weekend shifts as required, but was paid by the County for 24-hour shifts (48-hour week schedule/96 hours per pay period). Additionally, the Union Employee's Monday – Friday schedule was not coded correctly in Telestaff to the UT code for the time worked to conduct Union business. Therefore, the Union Time Pool balance was not properly reduced to fund the time worked by the Union Employee to conduct Union business. The Fire Rescue Payroll Section was notified of the error in January 2018 and calculated the employee was overpaid \$18,468.96 (445.10 hours). Fire Rescue Payroll adjusted the Union Time Pool for time worked totaling 1,889.40 hours. The Employee repaid the County via an adjustment to reduce his accrued vacation leave balance and by payroll adjustments that reduced his pay for several pay periods.

We recalculated the amount owed to the County from the Employee for the overpayments that resulted from the schedule change from a 48-hour to a 40-hour workweek. We found that the Fire Rescue Payroll Section correctly calculated the total amount due back from the Employee.

We also recalculated the adjustment needed to correct the Union Time Pool for the time worked to conduct Union business that resulted from the incorrect coding of the Employee's TeleStaff schedule on Mondays through Fridays. We found that the adjustment made to the Union Time Pool by Fire Rescue was correct.

Since this incident, Fire Rescue has implemented a process whereby the Fire Rescue Payroll Section receives an automatic, system generated email notification when an employee's schedule is changed in Telestaff. However, Fire Rescue transitioned to a web-based version of Telestaff in late May 2022 that does not have this notification email activated.

To determine whether the TeleStaff scheduling error occurred again, we also verified that the TeleStaff schedule and payroll were correct and agreed for each Union officer that worked for Fire Rescue during the period audited. We found the TeleStaff schedules and payroll were correct and had no discrepancies.

### **Recommendation:**

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- (1) Fire Rescue enable the email notification to the Payroll Section when an employee's schedule in TeleStaff is changed in the web-based Telestaff to ensure the Payroll Section is aware of any schedule changes that may cause a discrepancy in payroll.**

**Management Response:**

- (1) Management accepts the findings and recommendations. Fire Rescue currently has email notification sent from the Wellness Coordinator to a specific department group including the Payroll Section when there is a schedule change based on different leave types. Fire Rescue has created a single email address that goes to everyone in the Payroll Section including the Staffing Officer to ensure that everyone receives the update. In addition, there is a Staffing Memo generated from the Staffing Officer to the Payroll Section for all of the other types of schedule changes, such as promotions, demotions and bid seat moves. Fire Rescue has re-instated the report and notification email that goes to the Payroll/Staffing Section daily when an employee's schedule has been changed in Telestaff.

**Allegation (2):** Fire Rescue made payments to non-employees or maintained inaccurate records for time and attendance that could result in overpayments to employees and/or non-employees. The allegation is **not supported**. Although we identified four (4) overpayments, they were due to payout miscalculations and isolated payroll errors. Overall, we found that time attendance records were accurate.

**Finding (2): Fire Rescue did not always accurately calculate payments for accrued leave payouts.**

County Merit Rule 9.02<sup>8</sup> states,

## C. PAYMENT FOR UNUSED SICK LEAVE CREDITS

...

3. Employees hired before 10/01/94 who voluntarily resign in good standing after completing ten (10) or more years of continuous, unbroken County service are eligible to be paid 50% of their unused sick leave, not to exceed 500 hours or the amount they would have been paid as of September 30, 1994, had they resigned on that date, whichever is greater.
4. All new employees hired as of 10/01/94, will be paid for 10% of accrued sick time after ten (10) years of employment, not to exceed 500 hours.

The Collective Bargaining Agreement between Palm Beach County and Professional Firefighters/Paramedics of Palm Beach County, Local 2928, IAFF, Inc., for employees in the main bargaining unit certified by the Public Employees Relations Commission (PERC cert. #RA-84-008) and a Supervisory Bargaining Unit certified by the Public Employees Relations Commission (PERC cert. #RA-93-004) in effect from October 1, 2015-September 30, 2018, states,

<sup>8</sup> Section 1.02 MERIT SYSTEMS COVERAGE of the County Merit Rules provides:

- A. These Merit Rules do not apply to the employees of the Fire Rescue Department covered by the International Association of Fire Fighters bargaining units.

The Rules apply to Fire Rescue non-bargaining unit employees.

## ARTICLE 28- VACATIONS

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### Section 1. Amount of Vacation

...

- C. When an employee is out of pay status, **the employee shall receive accruals pro-rated to reflect the hours during which the employee was in pay status**, including all paid leave (sick leave, holidays, funeral leave, jury duty and disability leave), calculated on the basis of the pay period. [Emphasis added]

...

### Section 3. Vacation Carry-Over

- A. In the event that employees are not permitted to take all of their accrued vacation during the vacation year because there was insufficient vacation time available at any time during the year, then the amount not taken may be carried over into the next vacation year.

**B. Twenty-Four (24) Hour Shift Employees**

On April 15 of each year all hours in excess of five hundred (500) not taken shall be contributed to the Union Time Pool.

**C. Non-Twenty-Four (24) Hour Shift Employees**

On April 15 of each year all hours in excess of five hundred (500) not taken shall be contributed to the Union Time Pool.

We performed data analytics on County personnel and payroll records to identify whether any inappropriate payments were made to former employees or other non-employees. We looked for the following red flags using data analytics:

- Payroll payments to individuals that were not on Fire Rescue's employee master list as employed during the audit period.
- Employees with the same:
  - Last name,
  - Social security number, or
  - Banking account information.
- Employees without a social security number.
- Employees with no payroll withholdings.

To determine if the time attendance records were accurate and identify potential overpayments to employees or non-employees, we used data analytics to identify:

- Payments to employees after separation.
- Unusual and/or large payroll transactions, including payments for overtime.

We also reviewed the human resource and time and attendance systems and records for a sample of former and current employees to determine if:

- Time recording methods used were complete and properly approved. We selected a sample of 82 extra pay and 125 overtime transactions that had an increased risk based on the earnings amount or additional approval requirements in Fire Rescue Overtime Policy using data analytics.<sup>9</sup>
- Pay rates used were accurate and properly approved. We selected a sample of 31 employees with pay rate increases of 58% or higher using data analytics.

### **Inappropriate Payments to Former Employees or Non-employees**

We did not identify any inappropriate payments to former employees or non-employees.

### **Overpayments to Current or Former Employees**

We identified 67 unusual and/or large payments to current and former employees and 17 payments to employees after separation. We reviewed the supporting personnel and time attendance records for each of the payments and found:

- Fire Rescue miscalculated one (1) former non-bargaining unit employee's sick leave payout at 50% of the unused sick leave balance at separation. However, the employee did not complete ten (10) or more years of continuous, unbroken County service, as required by the County Merit Rule 9, so the employee was overpaid 257.20 hours and \$15,862.81.
- Fire Rescue miscalculated one (1) former bargaining unit agreement employee's vacation leave payout resulting in an overpayment of 1.96 hours and \$76.64.

The non-bargaining unit employee was hired by the County's Fleet Management Division in 1989 (prior to October 1, 1994), left employment prior to completing ten years of continuous service, and was rehired by Fire Rescue in 2007. It appears Fire Rescue used the employee's original hire date in determining the percentage of unused sick leave in error. This employee should have been paid at 10% of the unused sick leave in accordance with the County Merit Rule 9; therefore, the amount overpaid of **\$15,862.81** is considered an identified cost.

It appears Fire Rescue did not prorate the former bargaining unit employee's final vacation leave accrual for the time that the employee was on sick leave with no pay during the last pay period worked, as required. The subsequent vacation leave payout upon the employee's separation included the incorrect vacation leave accrual for the final pay period and resulted in an overpayment to the employee. The 1.96 hours overpaid to the bargaining unit employee totaling **\$76.64** is considered a questioned cost.<sup>10</sup>

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<sup>9</sup> The extra pay transactions are made up of different types of extra pay (e.g. shift differential, on-call, call-back) for each employee that made up the top 9% of extra pay payments. The overtime transactions are made up of overtime transactions exceeding 24 hours and overtime transactions for employees that retired during the audit.

<sup>10</sup> Per the Collective Bargaining Agreement between Palm Beach County and Professional Firefighters/Paramedics of Palm Beach County, Local 2928, IAFF, Inc. the maximum period utilized for the calculation of the amount of overpayment or underpayment shall be eighteen (18) months.

### **Approval of Time Records**

Of the 82 extra pay and 125 overtime payments we tested, we found no incomplete or improperly approved time entries. However, we found two (2) instances where employees were overpaid a total of 36 hours or \$3,144.24 for hours not earned in March and October 2017.

The overpayments totaling 36 hours were isolated payroll errors. The Fire Rescue Payroll Section stated that an overpayment of 24 hours occurred because the employee's supervisor incorrectly inputted a 24-hour shift on the employee's TeleStaff schedule that the employee did not work. We could not locate this erroneous entry on the employee's Telestaff record. The Fire Rescue Payroll Section personnel could not determine the cause of the error for the second instance of 12 hours overpaid. In 2018, Fire Rescue implemented a process to identify errors such as these each pay period prior to processing payroll. We did not identify similar errors subsequently; therefore, it appears the issue was resolved. The 36 hours overpaid in error, totaling **\$3,144.24** is considered a questioned cost.<sup>10</sup>

### **Pay Rate Changes**

The sample of 31 employees with pay rate increases consisted of a total of 252 pay rate increases. We found no issues in the pay rate changes we tested; all were accurate and properly approved.

The overpayments we identified were due to payout miscalculations and isolated payroll errors. The isolated payroll errors were not material enough to conclude that they were the result of inaccurate time and attendance records, as alleged. Overall, we found that time attendance records we reviewed were accurate. Therefore, the allegation is **not supported**.

### **Recommendations:**

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- (2) Fire Rescue consider recouping the \$15,862.81 of accrued sick leave that was overpaid to the employee.**
- (3) Fire Rescue implement a review and oversight process to ensure accrued leave payouts to separated employees are calculated in accordance with County Merit Rules for non-bargaining unit employees and the Collective Bargaining Agreements for covered employees.**

### **Management Response:**

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- (2) Management accepts the findings and recommendations. Fire Rescue will attempt to recover the \$15,862.81.**
- (3) Management accepts the findings and recommendations. Fire Rescue's Payroll Section currently have a non-union employee termination form to calculate account payoffs for merit employees. The employee that was overpaid in this example had a prior hire date with the County. Payroll has since identified the employees hired prior to 10/01/1994 to ensure that those**

**employees are the only ones eligible to receive the 50% sick payout. The remaining employees entitled to the 50% sick payout are now listed on the Termination Payroll informational sheet to ensure that the above situation does not occur again. The Supervisor then reviews all employee termination checkoff forms for final approval.**

**Allegation (3):** Overtime check requests are not signed by the appropriate person. The allegation is **not supported**. All overtime and extra pay transactions tested were approved by the appropriate person. Although we identified instances when overtime transactions were not properly approved, we did not find sufficient evidence to support that the overtime requests were approved by an unauthorized person.

**Finding (3): Fire Rescue did not always properly approve overtime transactions for employees working more than 48 hours continuously.**

Collective Bargaining Agreement between Palm Beach County and Professional Firefighters/Paramedics of Palm Beach County, Local 2928, IAFF, Inc., for employees in the main bargaining unit certified by the Public Employees Relations Commission (PERC cert. #RA-84-008) and a Supervisory Bargaining Unit certified by the Public Employees Relations Commission (PERC cert. #RA-93-004) in effect from October 1, 2015-September 30, 2018, states,

#### **ARTICLE 21 – OVERTIME**

...

**Section 5.** For operational employees, overtime shall be issued in accordance with the department's overtime policy, #I-54,<sup>11</sup> which may be amended by agreement between the Fire Rescue Administration and the Union President.

Fire Rescue Overtime Policy PPM# FR-O-102<sup>11</sup> states,

#### **PROCEDURE:**

...

#### **5. OVERTIME LIMITATIONS**

- a. **Unless approved in advance** by Fire Rescue, employees cannot accept overtime that would result in the employee working more than 48 continuous hours, except for short term holdover, and shall be required to be off-duty for at least 12 hours prior to working additional hours. [Emphasis added]

<sup>11</sup> During the audit period, PPM #FR I-54, issued 05/16/2016 and 10/06/2017, was superseded by PPM #FR-O-102 issued 3/01/2018 which did not have any changes to Article 21, Section 5.



We performed data analytics on the payroll register to select a sample of 125 overtime and 82 extra pay transactions that had an increased risk based on the earnings amount or due to additional approval requirements in Fire Rescue Overtime Policy.<sup>12</sup>

The sample of 207 extra pay and overtime transactions totaled 5,364 hours and was comprised of various types of overtime such as disaster overtime, SWAT<sup>13</sup> overtime, and Honor Guard overtime, as well as assignment incentives and step up assignments. We tested extra pay and overtime transactions to determine if they were properly approved and in compliance with applicable requirements. We reviewed the TeleStaff system request and any supporting time attendance and/or personnel records for each overtime and extra pay transaction.

We did not find sufficient documentation to support that overtime check requests were signed by an unauthorized person. Therefore, the allegation as stated is **not supported**.

However, we found Fire Rescue did not always approve in advance overtime worked of more than 48 hours continuously, as required by the Fire Rescue Overtime Policy. Additionally, overtime and extra pay requests could be modified by an employee after the supervisor had approved the request.

Of the 207 transactions tested, we found the following exceptions:

- There were six (6) instances where employees worked more than 48 hours continuously without prior approval, as required by the Fire Rescue Overtime Policy. This resulted in a total of 106 hours worked without prior approval.
  - Five (5) of the six (6) overtime transactions were related to Hurricane Dorian, and the remaining transaction was related to Hurricane Irma.
  - Two (2) of the transactions were approved after the overtime occurred, and the remaining four (4) were approved during the overtime shift.
- There were 99 instances that employees modified their extra pay and overtime requests after the requests had been approved.

The Fire Rescue Overtime Policy does not specify any exceptions to the approval requirements as set forth in *Section 5. Overtime Limitations*. The 106 overtime hours worked without prior approval did not comply with the Fire Rescue Overtime Policy and is considered a questioned cost totaling **\$10,079.48**.

The TeleStaff system allowed employees to alter their approved extra pay and overtime requests. Although employees using TeleStaff have the capability to modify the extra pay and overtime requests, we found neither were changed in the 99 instances we reviewed.

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<sup>12</sup> The extra pay transactions are made up of different types of extra pay (e.g. shift differential, on-call, call-back) for each employee that made up the top 9% of extra pay payments. The overtime transactions are made up of overtime transactions exceeding 24 hours and overtime transactions for employees that retired during the audit.

<sup>13</sup> Fire Rescue is at times requested to assist Law Enforcement agencies with their operations. SWAT Medics may assist the Sheriff's Emergency Field Force (EFF) to assist during protests and demonstrations or PBSO during SWAT activations.

According to Fire Rescue Payroll Section personnel, the issue with TeleStaff allowing modification of approved requests was corrected; however, they were not sure of the exact date of the correction. The auditor noted that there were no modified requests after December 2019.

#### **Recommendations:**

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- (4) Fire Rescue follow their Overtime Policy and preapprove overtime that results in an employee working more than 48 hours continuously.**
- (5) Fire Rescue ensure approved overtime, extra pay, and leave requests in the TeleStaff system have restricted access after approval to prevent unauthorized alterations.**
- (6) Fire Rescue clarify current Fire Rescue payroll policies to specify the process for modifying approved extra pay, overtime, and leave requests in TeleStaff.**

#### **Management Response:**

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- (4) Management accepts the findings and recommendations. Fire Rescue will review, and if necessary, update the Overtime Policy that is currently under revision, as it pertains to employees not working more than 48 consecutive hours without advanced approval during natural or other disasters. On the revision is completed and the policy is final, Fire Rescue will add it to Target Solutions, the department wide training program as an assignment for employee review.**
- (5) Management accepts the findings and recommendations. Fire Rescue tested and confirmed that employees below the rank of the EMS Captain, which is part of our Command Staff, are not able to modify approved overtime, extra pay or leave request after approval. Only the rank of EMS Captain and above have the ability to modify the code after approval.**
- (6) Management accepts the findings and recommendations. Fire Rescue will review, and if necessary, update its Payroll Reporting for Telestaff/Kronos Leave & Pay Codes for Bargaining Unit Employees, and Overtime policies to clarify the process for modifying approved extra pay, overtime and request in Telestaff. Once completed, Fire Rescue will add it to Target Solutions the department wide training program as an assignment for employee review.**

**Allegation (4):** There is no reconciliation of schedules between TeleStaff and Kronos. The allegation is **not supported**.

**Finding (4): Fire Rescue performs regular comparisons and checks of the records between TeleStaff and Kronos to ensure consistency.**

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Effective July 1, 2019, section 218.33(3), Florida Statutes (2019), states,

Each local governmental entity shall establish and maintain internal controls designed to:

- (a) Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).
- (b) Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.
- (c) Support economical and efficient operations.
- (d) Ensure reliability of financial records and reports.
- (e) Safeguard assets.

Control activities are the policies, procedures, techniques, and mechanisms that enforce management's directives to achieve the entity's objectives and address related risks. Management designs control activities so that all transactions are completely and accurately recorded.<sup>14</sup>

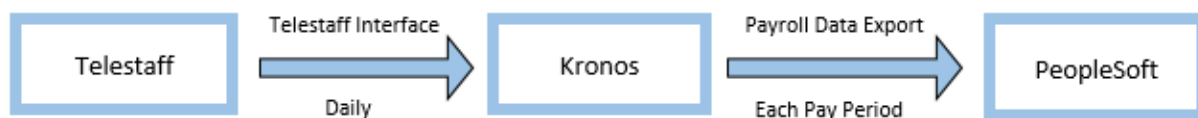
### **Overview of Timekeeping and Payroll Systems**

Fire Rescue uses the TeleStaff system to maintain 24-hour shift bargaining unit employees' work schedules that have a 21-day work period (also known as the Kelly Day Cycle<sup>6</sup>). Because the County has a two-week pay period, these employees are paid an average of 96 hours per pay period, and any shortages or overages between the 96 hours paid and the actual hours worked are tracked in Kronos through the "Shortfall" account.

The Kronos system is used to maintain work schedules for non-bargaining unit employees, such as the Division Chief through Fire Chief ranks and administrative employees.

The Staffing Officer sets up employee schedules in TeleStaff, and Fire Rescue Payroll Section personnel set up employee schedules in Kronos. Exceptions to the schedule, such as leave and temporary assignments, are submitted for supervisor approval in the respective time recording system as the necessity occurs.

Employees' schedules in TeleStaff interface with the Kronos system daily. Every other Monday following the end of the County's pay period, payroll is closed in TeleStaff and Kronos, after which Kronos generates the payroll file that is sent to the PBC Clerk of the Circuit Court and Comptroller's Office for payment to Fire Rescue employees through the PeopleSoft system.



<sup>14</sup> This best practice is provided in The Government Accountability Office (GAO) Standards for Internal Control in the Federal Government issued by the U.S. Comptroller of the Treasury dated September 2014.

## **Reconciliation**

Fire Rescue Payroll Section personnel perform a daily comparison of TeleStaff and Kronos time and attendance records. Additionally, they run and review a variety of exception reports daily and weekly to correct errors as they may occur and ensure that the interface from TeleStaff to Kronos is working properly.

To determine if the timekeeping information in TeleStaff interfaced accurately and completely with Kronos, we reconciled a sample of payroll records. We randomly selected a sample of ten employees' payroll records for four separate months<sup>15</sup> in TeleStaff and PeopleSoft<sup>16</sup> to reconcile. We traced the hours worked from the TeleStaff system to the PeopleSoft system records to identify any variances that could exist between the TeleStaff, Kronos, and PeopleSoft system records. We found no variances other than those related to the Kelly Day cycle. All variances related to the Kelly Day cycle were resolved in the subsequent pay period and tracked in Kronos through the shortfall account.

Additionally, we reviewed timekeeping and related payroll records for 165 payroll schedule exceptions such as leave and extra pay transactions and did not identify any issues related to the transfer of payroll data between the systems.

We found Fire Rescue has sufficient checks and balances in place to ensure that the timekeeping data interfaced between the systems is accurate and complete. Therefore, we made no recommendation.<sup>17</sup>

## **FINDINGS NOT RELATED TO THE ALLEGATIONS**

### **Finding (5): Leave requests were not always properly approved.**

Fire Rescue Payroll Reporting for TeleStaff/Kronos Leave & Pay Codes for Bargaining Unit Employees PPM-FR-A-901, states,

**POLICY:** It is the responsibility of each employee to request additional pay, exchanges, vacation leave, sick leave, cancellations, or any other type of payroll activity exceptions.

#### **1. PAYROLL REPORTING**

##### **a. Operational and Communication Center Personnel**

- i. Operational personnel and communication center personnel input requests utilizing the TeleStaff staffing program.

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<sup>15</sup> One month from each fiscal year during the audited period was randomly selected and included April 2017, July 2018, January 2019, and February 2020.

<sup>16</sup> The PeopleSoft system payroll records originate from a payroll file generated by the Kronos system.

<sup>17</sup> We found differences between hours worked and hours paid could result when a 24-hour shift employee's schedule (48 hours per week on average) is changed to a Monday – Friday 8-hour per day shift (40 hours per week), see Finding #1 and related recommendation #1.

- iii. The employee submitting the additional pay or leave request must notify the on duty Operational Captain or Dispatch Supervisor of the request.
- iv. The Operational Captain must email the Battalion Chief as notification that the request has been submitted and awaiting approval.
- v. All Leave requests must be submitted per the Collective Bargaining Agreement (CBA).

...

- ix. The employee can cancel any leave request still in the "Requested" status by selecting and deleting it in the web side of TeleStaff. The \* (asterisk) before the code represents a "Requested" status.
- x. An "**Approved**" request may be canceled by sending a request via outlook webmail to the F.O.O. or approving authority. [Emphasis added]

...

b. **Non-Operational Employees:**

- i. Non-Operational personnel input requests utilizing Kronos for payroll.
- ii. All additional pay requests must be submitted by the end of the business day of the employee's scheduled work time and or shift.
- iii. Division and Section Supervisors shall **approve** additional pay or leave requests at least once a week. It is preferred this is done on a daily basis. [Emphasis added]

...

c. **Pay period:**

- i. The cutoff day for submitting Employee Paper Leave Request forms for Fire Rescue's payroll reporting is the 14th day of the cycle (at noon Friday).
- ii. The payroll staff reviews and approves all leave and additional pay that is submitted into the TeleStaff staffing program or Kronos. All employee exceptions, submitted by paper leave requests are compiled, then entered into the TeleStaff or Kronos System.

We selected a sample of 162 leave requests to verify they were properly approved. From the population of leave requests, we identified 152 that were modified by the requesting employee after the request was approved by their supervisor. We selected all 152 of the modified leave requests for testing. Additionally, we randomly selected an additional 10 leave request transactions for testing.

The leave requests selected for testing totaled 1,860 hours and were comprised of vacation leave, vacation leave overtime,<sup>18</sup> and compensatory time taken. We reviewed the TeleStaff system request and any supporting time attendance and/or personnel records for each leave request to determine if it was properly approved and in compliance with applicable requirements.

We found the following exceptions:

- There were 81 leave requests, totaling 840 hours that were not properly approved.
- There was one leave request of 24 hours that was approved by the employee's spouse who also worked at PBC Fire Rescue.<sup>19</sup>
- There were 29 leave requests, totaling 201 hours, that were altered after supervisory approval to change the number of hours. Three (3) of the 29 leave requests were also altered to change the type of leave.
- There were 14 leave requests, totaling 154 hours, that were altered after supervisory approval to change the type of leave.
- There were 19 leave requests, totaling 343 hours, that were altered after supervisory approval but with no pertinent information changed.<sup>20</sup>

Fire Rescue Payroll Section personnel stated they were aware that TeleStaff allowed the employees to alter their leave requests after approval and have since corrected the situation. We did not observe any instances of leave requests altered after approval in calendar year 2020 leave transactions. Therefore, it appears the issue was corrected in calendar year 2020.

Fire Rescue stated that 77 of the 81 improperly approved leave requests, which were for nine (9) employees, were self-approved. Fire Rescue could not determine the cause of three (3) of the improperly approved leave requests because the employees were no longer employed by Fire Rescue. Fire Rescue stated the remaining one (1) improperly approved leave request had been properly approved, but we could not verify the approval in Telestaff. Fire Rescue stated that they reviewed the authority levels for each employee in the web-based version of Telestaff,<sup>21</sup> and none currently have the ability to approve themselves.

Leave requests were not always properly approved or were altered after approval. We verified the unapproved or improperly approved leave requests were used to generate payroll and update the accrued leave records. This resulted in questioned costs totaling **\$60,761.48** because employee leave requests were not approved in accordance with Fire

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<sup>18</sup> This code is used only for Dispatch employees who work a 48-hour work week. When a Dispatch employee is on vacation for the week, eight (8) hours of their vacation is considered overtime.

<sup>19</sup> Fire Rescue does not have a separate Nepotism Policy. The County Merit Rule #11 Nepotism is limited to the hiring of relatives and does not address the approval of time records. The employee's spouse was not the immediate supervisor and was not on the same shift schedule at the time of the leave request approval.

<sup>20</sup> In these cases, the employee was the last person to edit the leave request in the system; however, the leave type and hours did not change after the supervisor's approval.

<sup>21</sup> Fire Rescue transitioned to a web-based version of Telestaff in late May 2022.



Rescue Payroll Reporting for TeleStaff/Kronos Leave & Pay Codes for Bargaining Unit Employee Policy.

**Recommendation:**

- (7) Fire Rescue implement a review process for TeleStaff leave requests prior to closing payroll each pay period to identify and resolve any unapproved and/or improperly approved leave requests.

**Management Response:**

- (7) Management accepts the findings and recommendations. Fire Rescue currently generates a daily report from Telestaff that is sent automatically by email to the supervisors notating the unapproved request. Fire Rescue will review, and if necessary, update its Payroll Reporting for Telestaff/Kronos Leave & Pay Codes for Bargaining Unit Employees policy to include checks and balances. Once completed, Fire Rescue will add it to Target Solutions the department wide training program as an assignment for employee review.

**Finding (6): Fire Rescue did not always remove user access in the TeleStaff system promptly.**

The Palm Beach County IT Security Policies, Part 1 – General IT Security Policies dated 4/3/2014 states,

...

5. PERSONNEL MANAGEMENT

...

5.3 POLICY PROVISIONS

Termination

**The department or agency shall immediately revoke access to all IT systems and information by terminated employees.** If the employee is a CJIS Certified employee, the ISS Terminal Agency Coordinator (TAC) should be promptly notified. [Emphasis added]

...

5.4 ROLES AND RESPONSIBILITIES

...

DEPARTMENTAL TECHNICAL STAFF AND ADMINISTRATORS

- Immediately request elimination of access authorizations for terminated employees.
- Immediately review access authorizations for transferred or reassigned employees, and process the necessary access authorizations change requests.

...

## 22. SYSTEM ACCESS

...

## 22.4 ROLES AND RESPONSIBILITIES

...

## DEPARTMENTAL TECHNICAL STAFF AND ADMINISTRATORS

...

- **Promptly disable or delete system access for terminated and transferred employees for systems under departmental control.**  
[Emphasis added]

We reviewed the human resource and time attendance systems and records for a sample of former and current employees to determine if users were deactivated in the systems upon employment separation.

We noted that Fire Rescue did not promptly remove user access to TeleStaff and Kronos for two (2) of the 17 former employees tested, as required by the County's IT Security Policies. The user access for each employee was removed five (5) and 56 business days after their dates of separation. Fire Rescue did not recall why the access for each former employee was delayed. Fire Rescue did not follow the County's IT Security Policies for Personnel Management and System Access. Without timely removal of access to Fire Rescue scheduling systems, data can be accessed and altered by unauthorized persons. The two (2) former employees did not appear in our testing exceptions, and we verified there were no inappropriate payments after their separation from Fire Rescue.

**Recommendations:**

- 
- (8) **Fire Rescue follow the County's IT Security Policies and revoke user access to IT systems immediately upon an employee's separation.**
  - (9) **Fire Rescue consider updating the Employee Termination Check-off List for Payroll to include the removal of user access of terminated employees.**

**Management Response:**

- 
- (8) **Management accepts the findings and recommendations. Fire Rescue Payroll currently sends the current list of terminated employees on pay ending Friday via email to all of the appropriate divisions / sections including I.T.S. to trigger their termination actions. Once each division / section has completed their termination task they "reply all" to the email that they have been completed. Fire Rescue will review with the IT manager the Palm Beach County IT Security Policy, Section 5 "Personnel Management: to ensure proper procedures are followed, and employee access is terminated promptly.**

- (9) Management accepts the findings and recommendations. Fire Rescue reviewed Payroll's Employee Termination Check-off list and confirmed that the list includes a column for the confirmation that the termination email is sent to the appropriate divisions / sections including I.T.S. to trigger their termination actions.

### SUMMARY OF POTENTIAL FINANCIAL AND OTHER BENEFITS IDENTIFIED IN THE AUDIT

#### Questioned Costs

Finding	Description	Questioned Costs
2	Overpayment of vacation leave to bargaining unit employee	\$76.64
2	Overpayment due to isolated payroll errors	\$3,144.24
3	Overtime worked lacking prior approval	\$10,079.48
5	Leave requests lacking proper approval	\$60,761.48
<b>TOTAL QUESTIONED COSTS</b>		<b>\$74,061.84</b>

#### Identified Costs

Finding	Description	Identified Costs
2	Overpayment of sick leave to non-bargaining unit employee	\$15,862.81
<b>TOTAL IDENTIFIED COSTS</b>		<b>\$15,862.81</b>

### ACKNOWLEDGEMENT

The Inspector General's audit staff would like to extend our appreciation to Palm Beach County Fire Rescue and Human Resources' staff for their assistance and support in the completion of this audit.

*This report is available on the OIG website at: <http://www.pbcgov.com/OIG>. Please address inquiries regarding this report to the Director of Audit by email at [inspector@pbcgov.org](mailto:inspector@pbcgov.org) or by telephone at (561) 233-2350.*

### ATTACHMENT

Attachment 1 – Palm Beach County Fire Rescue's Management Response

## ATTACHMENT 1



**Fire Rescue**  
Chief Patrick J. Kennedy  
405 Pike Road  
West Palm Beach, FL 33411  
(561) 616-7000  
www.pbcgov.com



**Palm Beach County  
Board of County  
Commissioners**  
Robert S. Weinroth, Mayor  
Gregg K. Weiss, Vice Mayor  
Maria G. Marino  
Dave Kerner  
Maria Sachs  
Melissa McKinlay  
Mack Bernard

**County Administrator**  
Verdenia C. Baker

*"An Equal Opportunity  
Affirmative Action Employer"*

Official Electronic Letterhead

July 25, 2022

Hillary Bojan, Director of Audit  
Palm Beach County of Inspector General  
P.O. Box 16568  
West Palm Beach, FL 33416

Re: Response to Audit Report 2022-A-0004

Dear Ms. Bojan,

On behalf of Palm Beach County Fire Rescue, please accept this response to the above referenced draft audit report. As requested, below are the responses to the findings and recommendations to Audit Report 2022-A-0004.

**Finding (1):** A Fire Rescue employee was incorrectly paid with County funds while working for the Union for a year.

**Recommendation (1):** Fire Rescue enable the email notification to the Payroll Section when an employee's schedule in Telestaff is changed in the web-based Telestaff to ensure the Payroll Section is aware of any schedule changes that may cause a discrepancy in payroll.

**Management Response:** Management accepts the findings and recommendations. Fire Rescue currently has email notification sent from the Wellness Coordinator to a specific department group including the Payroll Section when there is a schedule change based on different leave types. Fire Rescue has created a single email address that goes to everyone in the Payroll Section including the Staffing Officer to ensure that everyone receives the update. In addition, there is a Staffing Memo generated from the Staffing Officer to the Payroll Section for all of the other types of schedule changes, such as promotions, demotions and bid seat moves. Fire Rescue has re-instated the report and notification email that goes to the Payroll/Staffing Section daily when an employee's schedule has been changed in Telestaff.

**Finding (2):** Fire Rescue did not always accurately calculate payments for accrued leave payouts.

**Recommendation (2):** Fire Rescue consider recouping the \$ 15,862.81 of accrued sick leave that was overpaid to the employee.

**Management Response:** Management accepts the findings and recommendations. Fire Rescue will attempt to recover the \$15,862.81.

**Recommendation (3):** Fire Rescue implement a review and oversight process to ensure accrued leave payouts to separated employees are calculated in accordance with the County Merit Rules for non-bargaining unit employees and the Collective Bargaining Agreements for covered employees.

**Management Response:** Management accepts the findings and recommendations. Fire Rescue's Payroll Section currently have a non-union employee termination form to calculate account payoffs for merit employees. The employee that was overpaid in this example had a prior hire date with the County. Payroll has since identified the employees hired prior to 10/01/1994 to ensure that those employees are the only ones eligible to receive the 50% sick payout. The remaining employees entitled to the 50% sick payout are now listed on the Termination Payoff informational sheet to ensure that the above situation does not occur again. The Supervisor then reviews all employee termination checkoff forms for final approval.

**Finding (3):** Fire Rescue did not always properly approve overtime transactions for employees working more than 48 hours continuously.

**Recommendation (4):** Fire Rescue follow their Overtime Policy and preapprove overtime that result in an employee working more than 48 hours continuously.

**Management Response:** Management accepts the findings and recommendations. Fire Rescue will review, and if necessary, update the Overtime Policy that is currently under revision, as it pertains to employees not working more than 48 consecutive hours without advanced approval during natural or other disasters. Once the revision is completed and the policy is final, Fire Rescue will add it to Target Solutions, the department wide training program as an assignment for employee review.

**Recommendation (5):** Fire Rescue ensure approved overtime, extra pay, and leave request in the Telestaff system have restricted access after approval to prevent unauthorized alterations.

**Management Response:** Management accepts the findings and recommendations. Fire Rescue tested and confirmed that employees below the rank of the EMS Captain, which is part of our Command Staff, are not able to modify approved overtime, extra pay or leave request after approval. Only the rank of EMS Captain and above have the ability to modify the code after approval.

**Recommendation (6):** Fire Rescue clarify current Fire Rescue payroll policies to specify the process for modifying approved extra pay, overtime, and requests in Telestaff.

**Management Response:** Management accepts the findings and recommendations. Fire Rescue will review, and if necessary, update its Payroll Reporting for Telestaff/Kronos Leave & Pay Codes for Bargaining Unit Employees, and Overtime policies to clarify the process for modifying approved extra pay, overtime and request in Telestaff. Once completed, Fire Rescue will add it to Target Solutions the department wide training program as an assignment for employee review.

**Finding (4):** Fire Rescue performs regular comparisons and checks of the records between Telestaff and Kronos to ensure consistency.

**Recommendation:** There were none reported.



**Finding (5):** Leave requests were not always properly approved.

**Recommendation (7):** Fire Rescue implement a review process for Telestaff leave request prior to closing payroll each pay period to identify and resolve any unapproved and/or improperly approved leave request.

**Management Response:** Management accepts the findings and recommendations. Fire Rescue currently generates a daily report from Telestaff that is sent automatically by email to the supervisors notating the unapproved request. Fire Rescue will review, and if necessary, update its Payroll Reporting for Telestaff/Kronos Leave & Pay Codes for Bargaining Unit Employees policy to include checks and balances. Once completed, Fire Rescue will add it to Target Solutions the department wide training program as an assignment for employee review.

**Finding (6):** Fire Rescue did not always remove user access in the Telestaff system promptly.

**Recommendation (8):** Fire Rescue follow the County's IT Security Policies and revoke user access to IT systems immediately upon an employee's separation.

**Management Response:** Management accepts the findings and recommendations. Fire Rescue Payroll currently sends the current list of terminated employees on pay ending Friday via email to all of the appropriate divisions / sections including I.T.S. to trigger their termination actions. Once each division / section has completed their termination task they "reply all" to the email that they have been completed. Fire Rescue will review with the IT manager the Palm Beach County IT Security Policy, Section 5 "Personnel Management" to ensure proper procedures are followed, and employee access is terminated promptly.

**Recommendation (9):** Fire Rescue consider updating the Employee Termination Check-off list for Payroll to include the removal of user access of terminated employees.

**Management Response:** Management accepts the findings and recommendations. Fire Rescue reviewed Payroll's Employee Termination Check-off list and confirmed that the list includes a column for the confirmation that the termination email is sent to the appropriate divisions / sections including I.T.S. to trigger their termination actions.

The Fire Rescue Department and the staff of the Payroll section would like to thank you and your team for your observations and suggestions.

Sincerely,



Kimberly Hude  
Deputy Chief of Administration