

**Audit of Regional Personnel Functions  
Report Number A-1213DJJ-004  
June 13, 2013**

**By**

**The Office of the Inspector General  
Bureau of Internal Audit**

Robert A. Munson  
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Wansley Walters, Secretary

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STATE OF FLORIDA  
DEPARTMENT OF JUVENILE JUSTICE

INTEROFFICE MEMORANDUM

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**DATE:** June 13, 2013  
**TO:** Wansley Walters, Secretary  
**FROM:** Robert A. Munson, Inspector General *RMunson*  
**SUBJECT:** Final Report - #A-1213DJJ-004, *Audit of Regional Personnel Functions*

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I have enclosed a copy of our final audit report *Audit of Regional Personnel Functions*, prepared by the Bureau of Internal Audit. We will conduct a follow-up review to determine the status of corrective actions taken to address the reported findings.

We would like to thank Detention Services and other program offices for the assistance extended to our staff in the audit process. Please feel free to contact Michael Yu, Auditor Director, at 850-717-2468 if you have any questions.

RM/hm

Attachment

**Cc:** Christy Daly, Deputy Secretary  
Alex Kelly, Chief of Staff  
Julia Strange, Assistant Secretary of Detention Services  
Joan Wimmer, Assistant Secretary of Probation & Community Intervention  
Wanda Finnie, Assistant Secretary of Prevention & Victim Services  
Laura Moneyham, Assistant Secretary of Residential Services  
Fred Schuknecht, Director of Administration  
Melinda M. Miguel, Chief Inspector General, Executive Office of the Governor  
David W. Martin, CPA, Auditor General  
Kathy DuBose, Director, Legislative Auditing Committee

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2737 Centerview Drive • Tallahassee, Florida 32399-3100 • (850) 488-1850

Rick Scott, Governor

Wansley Walters, Secretary

*The mission of the Department of Juvenile Justice is to increase public safety by reducing juvenile delinquency through effective prevention, intervention, and treatment services that strengthen families and turn around the lives of troubled youth.*

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**Office of Inspector General  
Bureau of Internal Audit  
Audit of Regional Personnel Functions  
Audit No. A-1213DJJ-004**

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## **EXECUTIVE SUMMARY**

The Office of the Inspector General (OIG), Bureau of Internal Audit (BIA) has performed an audit of the Department of Juvenile Justice (Department) personnel functions at regional offices and facilities. The audit objectives were to determine whether: (1) Standardized personnel processes are in place and functioning properly in the regional offices and facilities; (2) Adequate internal controls over recruitment, attendance and leave are in place and in compliance with federal and state regulations and Department policies; and (3) Confidential personnel records are properly managed. The scope of the audit included personnel activities that took place from July 1, 2011 through June 30, 2012, and related activities through the end of fieldwork.

The audit indicated that the standardized personnel processes were functioning properly at the regional offices and facilities we visited. We also noted that managers and personnel liaisons were familiar with the Department policies that provide guidance for personnel functions. Managers and personnel liaisons in the selected Prevention, Detention, Residential, and Probation regional offices and facilities interviewed, communicated with the Bureau of Personnel (BOP) to coordinate the personnel action requests (PAR) for the employees in their offices. We reviewed personnel files and found that confidential files were properly managed and securely stored.

During the audit, we noted that detention centers do not have an adequate time keeping system to maintain accurate records for employee work hours. In October 2011, detention centers were directed to use the Detention Facility Management System (DFMS) to record employee work hours. DFMS does not have the proper controls to ensure the data entered is valid or reasonable. We reviewed the DFMS data for the 20 detention centers that had data entered into the system to record employee work hours. Eighteen out of the 20 detention centers had invalid entries in DFMS, including negative hours worked and hundreds of consecutive hours worked. We determined that there is not a standard system in place for detention center employees to maintain accurate records for all hours worked.

We noted that Detention Services has purchased time keeping systems for detention centers to record accurate employee work hours. Additionally, Detention Services is developing a training plan for the time keeping system implementation in detention centers.

We recommend Detention Services implement a standard system to maintain accurate records for all detention center employees.

**Audit of Regional Personnel Functions**  
**Audit # A-1213DJJ-004**  
**June 13, 2013**

**INTRODUCTION**

The audit was initiated based on the 2012-2013 Annual Audit Plan and conducted in accordance with *Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors.

**Background**

The Department of Juvenile Justice (Department) designated personnel liaisons in program offices to support the Bureau of Personnel (BOP) functions; including recruitment and selection, attendance and leave, and payroll. Personnel liaisons are located at Prevention, Detention, Residential, and Probation regional offices and facilities throughout the state. Personnel liaisons are responsible for ensuring all documentation for personnel related activities are completed for the employees located in their regions or facilities. The Personnel liaisons must submit documentation and coordinate all Personnel Action Requests (PAR) with BOP for final approval.

During June 2011 through October 2011, the U. S. Department of Labor Wage and Hour Division (WHD) conducted an investigation at a detention center and found the Department was in violation of the Fair Labor Standards Act (FLSA) for not paying overtime for 22 employees in the detention center. The WHD also found record keeping violations since timesheets in People First did not reflect the actual time worked by the employee. Additionally, the hand-written timesheets used to record the actual hours worked did not include the start and end times for each day.

The Department agreed to pay back wages as required by WHD. Also, the Department responded that a better time keeping system would be implemented to ensure accurate time keeping. In October 2011, Detention Services provided a verbal directive to all detention centers to use DFMS to record officers' hours worked.

**Objectives, Scope, and Methodology**

The audit objectives were to determine whether:

- standardized personnel processes are in place and functioning properly in the Department's regional offices and facilities;
- adequate internal controls over recruitment, attendance and leave are in place and in compliance with federal and state regulations and Department policies; and,
- confidential personnel records are properly stored and managed.

The audit scope encompassed the personnel activities at the regional offices and facilities from July 1, 2011 through June 30, 2012, and related activities through the end of fieldwork. We visited the north, central and south regional offices for Detention Services, Prevention and Victim Services, Probation and Community Intervention, and Residential Services. The facilities we visited include: Broward Regional Juvenile Detention Center, Duval Regional Juvenile Detention Center, Escambia Regional Juvenile Detention Center, Hillsborough Regional Juvenile Detention Center, Orange Regional Juvenile Detention Center, Duval Halfway House, and Falkenburg Juvenile Correctional Facility.

To achieve the audit objectives, we:

- reviewed applicable statutes and rules pertaining to personnel activities;
- evaluated the department's overtime practices for compliance with the Fair Labor Standards Act;
- interviewed managers and staff at selected detention and residential facilities;
- interviewed personnel liaisons for Detention, Prevention, Probation, and Residential programs;
- reviewed personnel files;
- reviewed time and attendance records; and,
- reviewed the Department's confidential personnel records management process at selected facilities.

## RESULTS OF AUDIT

The audit indicated that standardized personnel processes are in place and functioning properly in the regional offices and facilities. The Department's policies and procedures that guide personnel activities were implemented at regional offices and facilities. Confidential personnel records are securely stored and properly managed. However, the audit indicated that internal controls for attendance and leave at detention centers need improvement.

### **Internal controls for recording employees' work hours needs improvement.**

FLSA and Florida Statutes require each agency to keep accurate records for all hours worked for each employee. The WHD completed their investigation at a detention center during the month of October 2011 and found that the People First timesheets did not reflect the actual hours worked by the employees. Also, the investigation found record keeping violations because the hand-written timesheets used to record the actual hours worked did not include the start and end times for each day.

In October 2011, Detention Services directed all detention centers to use DFMS to record employee work hours so employees' actual work hours would be systematically recorded and the start and end times for each day would be shown.

During our audit, we reviewed the DFMS time keeping data for all detention centers for the 12/7/12-12/20/12 pay period to determine if DFMS maintained accurate work hour records for detention center employees. Our review disclosed that the majority of detention centers' DFMS time keeping data contained invalid and unreasonable entries; two detention centers' DFMS time keeping data contained valid and reasonable entries; and one detention center did not use DFMS to record the employees' work time.

The majority of detention centers' DFMS contain invalid and unreasonable entries.

Our review showed that 18 of the 21 detention centers were entering data into DFMS to maintain time keeping records and many entries were invalid and unreasonable. Data for hours worked included negative numbers and invalid amounts for consecutive hours worked. Seven out of the 18 detention centers had incomplete DFMS time keeping data for the officers' hours worked.

We conducted further review of the time keeping records for the officers at two of these detention centers and found that one detention center was also using Department Attendance and Leave forms for their time keeping records because the DFMS data contains invalid and unreasonable entries. The officers' Attendance and Leave forms were compared to the People First time keeping records to determine if detention center officers were paid for all work hours recorded on the forms. We noted that the Attendance and Leave forms for 18 out of 44 officers either could not be found, were incomplete, or the hours listed did not correspond to the hours recorded in People First.

Another detention center used the master control log, the key log, shift reports, and officer notes to verify officers' hours worked and approve their People First timesheets, since its DFMS contains incomplete time keeping data and could not be used for meaningful time tracking.

Two detention centers' DFMS contained valid and reasonable entries.

Two of the 21 detention centers used DFMS to maintain time keeping records and the data entered appeared valid and reasonable. We conducted further review of the time keeping records for the officers at one of the two detention centers. We compared DFMS time keeping data to the People First time keeping records to determine if detention center officers were paid correctly for all work hours recorded in DFMS. We noted there were slight differences between the hours calculated in DFMS and the hours recorded in People First for 13 officers. The differences between the hours in DFMS and People First were caused because the hours recorded in DFMS are manually calculated to determine the hours to enter into People First. Most of the discrepancies resulted in the 13 officers either being underpaid or overpaid one quarter of an hour.

One detention center did not use DFMS for time keeping.

Our review indicated that one detention center did not use DFMS to record employees' work time. The detention center was using paper time sheets and a punch card system to record employees' work hours.

Our audit indicated that for the majority of detention centers, DFMS does not have reliable time keeping records for detention center officers. Without an efficient and effective time keeping system in detention centers, detention center officers will not have accurate records for their working hours.

During the audit, we noted that Detention Services purchased time keeping systems for detention centers to record accurate employee work hours. The new time keeping systems will use biometric technology to record employee work hours. Additionally, the system will generate reports that could be used for officer time keeping management. Detention Services is currently developing a training plan for the new time keeping system implementation in detention centers.

We recommend Detention Services test, implement, maintain, and monitor an effective and efficient time keeping system in all detention centers. Additionally, to ensure the new time keeping system is maintaining accurate records in accordance with federal and state regulations, we recommend the Department identify and document policies and procedures to periodically sample the records in the new time keeping system to reconcile with the records in People First for officers in detention centers.

The audit was conducted in accordance with the *Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors. Please address inquiries regarding this report to Michael Yu, Audit Director at (850) 717-2468.

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**APPENDIX**  
**Management Response**



**STATE OF FLORIDA  
DEPARTMENT OF JUVENILE JUSTICE**

**INTEROFFICE MEMORANDUM**

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**DATE:** June 10, 2013  
**TO:** Office of Inspector General, Bureau of Internal Audit  
**FROM:** Julia Strange, Assistant Secretary, Detention Services  
**SUBJECT:** A-1213DJJ-004 Regional Personnel Functions

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*Julia Strange*

**Findings:**

The following deficiencies were identified in the Regional Personnel Functions:

- Internal controls for recording employees' work hours needs improvement.

**Recommendations:**

The department should review and correct the following:

- Recommend Detention Services test, implement, maintain and monitor an effective and efficient time keeping system in all detention centers.
- Recommend the Department identify and document policies and procedures to periodically sample the records in the new time keeping system to reconcile with the records in People First for officers in detention centers.

**Management's Response:**

Detention Services agrees with the auditors' comments, and the following actions have or will be implemented.

- Detention Services has purchased time keeping systems for all detention centers to record accurate employee work hours. The new time keeping system uses biometric technology to record employee work hours. The system generates reports to be used in officer time keeping management.
- Assistant Secretary Strange will meet with the Detention Regional Directors in June 2013. During this meeting they will discuss methods to identify and document policies and procedures to periodically sample the records in the new time keeping system to reconcile with the records in People First for officers in detention centers.

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