



CITY OF ORLANDO

Office of Audit and Evaluation Director

MEMORANDUM

To: Deborah D. Girard, Management, Budget and Accounting Director
Kevin J. Edmonds, General Administration Department Director

From: Beryl H. Davis, Audit and Evaluation Director

Re: Follow-Up of Procedures Related to Final Paychecks and Personal Leave Buy Downs (Report No. 05-18)

Date: April 13, 2005

Attached is a summary of the status of recommendations as determined from our follow-up review of Procedures Related to Final Paychecks and Personal Leave Buy Downs (*Report No. 04-31*), issued June 29, 2004. Our review procedures consisted of a review of the status of the recommendations provided by management of the responsible departments. Our follow-up was made in accordance with generally accepted government auditing standards.

One of the three recommendations contained in the original report has been implemented by the General Administration Department. The other two recommendations, improving controls over early release of final paychecks, are planned for implementation by the Management, Budget and Accounting Department (MBA). MBA management plans to implement these recommendations when it presents other revisions of the relevant City Policy & Procedure to City Council, possibly in the summer 2005 timeframe.

We will follow up on the status of all recommendations not fully implemented, during our annual review of open recommendations in all City departments.

We wish to thank the officials and personnel of the Management, Budget and Accounting Department and the General Administration Department for their cooperation and prompt response to the follow-up request.

Mona S. Mellon, Audit Program Manager, performed this follow-up review.

BHD/msm

Attachment

c: Honorable Ernest Page, Mayor
Jose I. Fernandez, Jr., Chief of Staff
Joseph Robinson, Deputy Chief of Staff
Richard L. Levey, AICP, Chief Administrative Officer
Leland W. Brown, Human Resources Division Manager