

## EMPLOYER COMPLIANCE AUDIT REPORT

11103 City of Gainesville  
March 18, 2021

### Agency Contacts

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### Objective

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The objectives of this audit were to determine the accuracy of reports submitted to the Division of Retirement (Retirement) and to assess the degree of compliance with applicable statutes, rules, and coverage agreements by the City of Gainesville (Agency).

### Scope & Methodology

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The scope of this audit consisted of retirement transactions reported by the agency from July 2012 to October 2020.

The methodology included reviewing and analyzing the agency's October 2020 payroll records. Audits by nature do not include a review of all of records and actions and therefore, cannot be relied upon to identify all instances of noncompliance.

This audit was conducted in accordance with Chapter 121.193, Florida Statutes and is consistent with the applicable standards as defined in the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors.

### Results

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The results of this audit are based on the information provided by the agency during this process. Based on the documentation reviewed, compliance with applicable statutes, rules and coverage agreements is indicated in the following areas:

- Employees are reported from beginning of employment.
- Employees are paid biweekly and wages are reported when paid.
- Agency does not make lump sum annual leave payments.
- Agency does not make lump sum sick leave payments.

- Payments for workers' compensation have not been made since June 2012. Proper reporting instructions were provided to the agency.
- The agency employs retirees of the FRS. A review of reemployed retirees filling positions not reported to retirement indicated that the agency and retirees are in compliance with Division reporting instructions and reemployment limitations.

## Summary

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Based upon my review of the accounts and records of the agency sampled as defined by the scope of the audit, it appears that the agency has complied with the Florida Statutes and associated rules with respect to reporting of its employees to the Division of Retirement.

**Audit performed by:** Angelique Colonia, Retirement Compliance Auditor