



Audit of Donated Leave Program

Office of the County Auditor

Audit Report

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OFFICE OF THE COUNTY AUDITOR

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January 22, 2026

Honorable Mayor and Board of County Commissioners

Pursuant to the Fiscal Year 2025 Annual Audit plan, we have conducted our audit of the Broward County Donated Leave Program (Program) administered by the Human Resources Division Benefits Section and Accounting Division Payroll Section. The objectives of our audit were to determine whether donated leave transactions are appropriate and in accordance with the rules of the Program, and whether there are sufficient internal controls to ensure the Program functions efficiently and effectively.

We conclude that the donated leave transactions are appropriate and in accordance with the rules of the Program and that there are sufficient internal controls to ensure the Program functions efficiently and effectively. Opportunities for Improvement are included in the report.

We conducted this audit in accordance with the Generally Accepted Government Auditing Standards. The standards require that we plan and perform the audit to obtain sufficient and 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 conclusions based on our audit objectives.

We appreciate the cooperation and assistance provided by the Human Resource and Accounting Divisions throughout our review process.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

Broward County Board of County Commissioners

Mark D. Bogen • Alexandra P. Davis • Lamar P. Fisher • Beam Furr • Steve Geller • Robert McKinzie • Nan H. Rich • Hazelle P. Rogers • Michael Udine
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cc: Monica Cepero, County Administrator
Andrew Meyers, County Attorney
Kevin Kelleher, Deputy County Administrator
Stephen Farmer, Deputy Chief Financial Officer
Allen Wilson, Director, Human Resources Division
William O'Reilly, Director, Accounting Division

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INTRODUCTION

Scope and Methodology

The Office of the County Auditor conducts audits of Broward County's (County) entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders, unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted an audit of the Broward County Donated Leave Program (Program or DLP) administered by the Human Resources Division Benefits Section and Accounting Division Payroll Section. Our audit objectives were to determine whether:

1. The donated leave transactions are appropriate and in accordance with the rules of the Program.
2. There are sufficient internal controls to ensure the Program functions efficiently and effectively.
3. Other Opportunities for Improvement exist.

To determine whether donated leave transactions are appropriate and in accordance with the rules of the Program, we interviewed staff from the Human Resources and Accounting Divisions, performed tests of selected transactions, and reviewed underlying supporting documentation.

To determine whether there are sufficient internal controls to ensure the Program functions efficiently and effectively, we interviewed staff from the Human Resources and Accounting Divisions, surveyed other Florida counties, performed data analysis of transactions, and reviewed policies and procedures.

We conducted this audit in accordance with the Generally Accepted Government Auditing Standards. The standards require that we plan and perform the audit to obtain sufficient and 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 conclusions based on our audit objectives.

Our audit included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was calendar year 2024 (January 1, 2024 to

December 31, 2024). However, transactions, processes, and situations reviewed were not limited by the audit period.

Overall Conclusion

We conclude that the donated leave transactions are appropriate and in accordance with the rules of the Program and that there are sufficient internal controls to ensure the Program functions efficiently and effectively. Opportunities for Improvement are included in the report.

Background

Broward County offers its employees a Donated Leave Program (DLP) which allows an eligible employee (donor) to voluntarily donate Annual Leave and/or Sick Leave to another eligible employee (recipient) based on specific eligibility criteria.

Eligibility Criteria for Recipients of Donated Leave

The recipients of donated leave must meet various criteria, including but not limited to the following requirements that a recipient employee:

- must have completed an initial probationary period, and has been employed in the County for six months,
- can receive sick leave donations when an employee is unable to work because of the serious health condition(s),
- can receive annual leave donations when the employee is unable to work due to extended serious illness or injury typically requiring hospitalization or extensive medical care of the spouse or domestic partner, parent, or child.
- exhausted all available paid leave including annual, job basis, sick and compensatory leave,
- is not eligible for worker's compensation benefits for the health condition for which donated leave is being requested,
- must submit a DLP Recipient Form, and
- must provide a completed DLP Physician's Certification of Illness/ Injury and provide all relevant records.

Each recipient of donated leave when signing the Program Recipient Form acknowledges that the use of donated leave under the Donate Leave Program is subject to all applicable County rules regarding paid leave and Family and Medical Leave Act (FMLA).

Eligibility Criteria for Donors

To be eligible to donate leave under the DLP, the donating employee must meet the following criteria (including but not limited to) that the donating employee has:

- completed an initial probationary period and maintained continuous employment for six months,
- maintain a sick leave balance of at least 160 hours after the donated sick leave is subtracted, or an annual leave balance of at least 80 hours after the donated annual leave is subtracted,
- not yet donated a total of 80 hours of sick leave and/or a total of 80 hours of annual leave which has actually been used in the calendar year. (A maximum of 80 hours of sick leave and 80 hours of annual leave can be donated and used in a calendar year), and
- submitted a DLP Donor Form.

In the Donor Form, the donor indicates the employee(s) to whom the donated hours (sick and/or annual leave) will be gifted.

Approval of Donated Leave

Donated leave forms must be approved by the agency or agencies of the donor and recipient employees. Human Resources Benefit Section staff review all DLP forms and respective records and are the final approval in the DLP process.

Application of Donated Leave

Donated leave is made on an hour-to-hour basis; specifically, the hours donated are deducted from the donor's leave balance by Accounting Division Payroll Section, who applies the same number of donated hours to the respective recipient in the applicable designated payroll week indicated by the recipient's agency payroll liaison.

OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. Equitability of Donated Leave Transactions Could be Enhanced.

Donated Leave Program (DLP) transactions do not consider the dollar value of leave being transferred. The leave is exchanged between donors and recipients based on the number of hours donated (“hour-to-hour” application) rather than value of the donated leave (“hour-to-value” or “actual value”). This means if a donor contributes 10 hours of leave, then the recipient receives 10 hours of leave at their pay rate, regardless of the actual pay rates of the donor and recipient.

We sampled 70 recipients of donated leave in calendar 2024. These 70 recipients had a total of 257 donors. As shown in Figure 1, we found that 170 (66%) out of 257 total donors had pay rates higher than the recipient, resulting in a difference in donated salary value of \$104,125 between the donors and recipients. The remaining 87 (34%) donors had pay rates equal to or lower than the recipients. As a result, there was a net difference in recipient’s donated value of approximately \$81,000 in calendar year 2024, as shown in Figure 1.

Figure 1 – Recipient’s Net Difference in Donated Value

Hourly Pay Rate	Number of Donors	Number of Donated Hours	Value of All Donated Hours
Donor pay rate is greater than Recipient pay rate	170 (66%)	6,271	\$104,125
Donor pay rate is less than Recipient pay rate	85 (33%)	3,134	(\$22,851)
Donor pay rate is equal to Recipient pay rate	2 (1%)	50	\$0
TOTAL	257	9,455	\$81,274

Source: Office of the County Auditor analysis of DLP data.

The purpose of the DLP is to assist employees with serious health conditions that have depleted their own leave balances and would otherwise be on leave without pay status without generous

volunteer leave donations. Based upon our review of 2024 donations, to maintain equitability, leave exchanged between donors and recipients should be based on the actual value of the hours donated rather than an hour-to-hour application. When a donor’s pay rate is higher than a recipient’s pay rate, as was the case for calendar year 2024, an actual value application results in more donated hours to recipients than the hour-to-hour application. For example, as shown in Figure 2, we provide a comparison of the financial benefits provided to a recipient employee, using both actual value of the donated hours and the current hour-to-hour application.

Figure 2 – Hours Received Example When Donor Pay Rate is Higher than Recipient Pay Rate

Donors	Donor Hourly Pay Rate	Hours Donated	Value of Donated Hours	Recipient Hourly Pay Rate	Hours Received Under Actual Value Application (Proposed)	Hours Received Under Hour-to-Hour Application (Current County Policy)
	a	b	c = a x b	d	e = c / d	f = b
Employee A	\$60	20	\$1,200	\$30	40	20
Employee B	\$50	12	\$600	\$30	20	12
Total for Recipient					60	32

Source: Office of the County Auditor example

We surveyed four other comparable counties to determine their donated leave policy, and we found that three of the counties surveyed use the actual value application as shown in Figure 3.

Figure 3 - Application of Donated Leave

County	Application
Broward	Hour-to-Hour
Orange	Actual Value
Miami-Dade	Actual Value
Palm Beach	Actual Value
Pinellas	Hour-to-Hour

Source: Office of the County Auditor Survey

In addition to the above, an actual value application maintains consistent budgetary control. The budgeted payroll cost remains the same, regardless of whether a donor uses or donates their sick leave hours. Further, this methodology may provide the greatest benefit to the most employees.

We recommend management consider updating the DLP policy to allow the DLP to apply actual value application, rather than an hour-to-hour application.

2. Donated Leave Pools May Provide Greater Assistance to Program Applicants and Reduced Administrative Costs.

The DLP operates on a peer-to-peer basis, meaning that individuals who donate their leave must identify a specific recipient to whom their leave is applied. This practice may limit benefits to potential recipients with a valid need, but who lack donors due to fewer peer networking connections or familiarity among peers. Of the 100 DLP applicants in calendar year 2024, we found that 80 (80%) received an average of 125 hours of donated leave per employee requesting the donated leave while 20 (20%) did not receive any donated leave, as shown in Figure 4.

Figure 4 - Donated Leave Recipients

Recipients Type	Recipient Count	Hours Donated	Average Hours Per Recipient
Recipients with Donors	80	10,000	125
Recipients without Donors	20	0	0

Source: Office of the County Auditor analysis of DLP data

We also noted that any unused donations are returned to the donor rather than being applied to other applicants in the program. For example, if a donor contributes 10 hours of leave that is unused (such as if the recipient already had other donations to satisfy their need prior to returning to work), the contribution is not deducted from the donor and not used for other applicants in the program.

The purpose of the DLP is to assist those employees in need during their serious health condition(s) through volunteer leave donations. To potentially maximize this intent, leave should be applied to as many applicants as feasible. One method of accomplishing this is through the use of “pools” whereby donations are not made to specific recipients but instead, to a pool where the pooled hours are equitably distributed to approved applicants. A pool may be implemented as an option / supplement to the current peer-to-peer application. For example, the DLP could allow donors to have the choice of contributing to a specific individual and / or to the pool. In addition, policies could be implemented that would allow the option for any unused peer-to-peer donations to be transferred to the pool. We found that two other counties surveyed make use of pools as shown in Figure 5.

Figure 5 - Application of Donated Leave

County	Application
Broward	Peer-to-Peer
Orange	Pools
Miami-Dade	Pools and Peer-to-Peer
Palm Beach	Peer-to-Peer
Pinellas	Peer-to-Peer

Source: Office of the County Auditor Survey

Establishing a pooled system as an option / supplement would enhance program equity and ensure consistent access to donated leave for all eligible employees while preserving the option for direct transfer through peer-to-peer application.

A pooled system may also reduce administrative processing costs. Currently, leave is deducted from donors as it is used by recipients. For example, if a donor donates 40 hours of leave, that leave may be deducted in increments over a series of pay periods. A pooled system would allow for the leave to be deducted at one time and applied to the pool at actual value, thus reducing the number of transactions to process and track over multiple pay periods. According to staff, the County’s financial management system, Peoplesoft, has a module designed for pool application and may reduce current manual processes.

We recommend management consider updating their current policies of peer-to-peer donations to include other options such as pooled donations and/or unused donations to be transferred to a pooled donation bank for those recipients that do not have enough peer-to-peer donations for their immediate needs.

3. Enhancements Could be Made to Policies, Procedures, and Forms Used for the Donated Leave Program to Strengthen Controls.

During our review of the DLP of four other counties, we noted additional policies and procedures that are not currently implemented by Broward County that may strengthen controls regarding the DLP. Suggestions could include but are not limited to:

- A. Human Resources Policies (currently, Internal Control Handbook, Volume 15 “Human Resources Procedures”, Chapter 4 “Hours of Work and Work Schedules”) could be updated to incorporate the following additions and revisions:

- i. Restrictions of donated leave use for certain elective procedures such as cosmetic surgery, unless surgery is a result of an illness, accident, or injury. The current policies specify allowable use of donated leave for an “[inability] to work because of [a] serious health condition...involving serious illness or injury typically requiring hospitalization or extensive medical care” but does not identify any specific restrictions.
 - ii. Prohibitions from making donations to anyone in their chain of command, including their supervisors, their rating authority, or any lead worker in their work group.
 - iii. Prohibitions from making donations to anyone whom they supervise or rate and prohibitions of lead workers from making donations to anyone in their work group.
 - iv. Specifications for the maximum allowable donated leave that may be received within a particular period. According to Human Resources Division Benefits Section staff, the DLP follows the same maximum allowable time as provided by the Family Medical Leave Act (FMLA) (which is 12 weeks in most circumstances) and may be extended further for any American Disability Act (ADA) circumstances. Although the current policies reference FMLA requirements, the policies do not reference ADA circumstances and do not expressly specify the maximum allowable donated leave that may be received within a particular period.
- B. The Donor Form should be updated to include donor acknowledgement that the donor has not accepted money or anything of value including a promise of something or were given money in exchange for donated leave; will accept disciplinary action for any willful violation or misuse of the program; has not been coerced, threatened, or pressured in any way to make this donation; donated leave hours will be converted into a dollar amount (if applicable); undesignated or unused donated leave hours will be credited to the pools (if recommendation for Opportunity for Improvement 2 is implemented); release of any claims to payment for time donated; and has not provided or given notice of termination.
- C. The Recipient Form should be updated to include recipients’ acknowledgement that donated leave received shall be considered taxable income.

Each of the additional enhancements with the aforementioned sections (A, B, and C) was found in effect by at least one of the entities surveyed. Incorporating these provisions into the current policies would add an additional level of safeguard to prevent abuse of the program or arising from the program as well as additional clarity to the program. Without these controls, the program/employees may be vulnerable to additional risks, such as pressure to provide donations to team members, or in hopes of gaining favor or other advantages.

We recommend management consider updating policies, procedures, and forms to include identified additional enhancements or, alternatively, implement other controls to prevent potential abuse of the program.

4. Program Policies and Procedures Should be Updated, Streamlined, and More Readily Available.

Policies and procedures for the DLP are outdated and not in a centralized, readily accessible location. The policies and procedures are spread between the following:

- The Internal Control Handbook, Volume 15 “Human Resources Procedures”, Chapter 4 “Hours of Work and Work Schedules” appears to be the primary source of authoritative policy for the DLP. However, this policy was last updated July 21, 2005, and not yet incorporated into the more current County Administrative Policies and Procedures (CAPP). It should be updated to current practices and other publications. Locating this older resource on the County’s BC-Net intranet site requires additional search efforts.
- CAAP, Volume 9 “Human Resources”, Chapter 4 “Benefits” lists the “date last reviewed” as April 6, 2016, and “date due for review” as April 1, 2017. It does not include the DLP policies but does include references to other resources such as the “ABCs of Broward County” and “We’ve Got You Covered ebook”.
- The “ABCs of Broward County”, a common employee resource referenced above and found at Broward.org/benefits, includes a section entitled “Sick Leave Donation.” This section states, “See Donated Leave Program [Section]” and “See We’ve Got You Covered ebook”; however, there is no section with the “ABCs of Broward County” entitled “Donated Leave Program”.
- The “We’ve Got You Covered ebook”, located at www.broward.org/OpenEnrollment/-Documents, could not be found by navigating through the County website and required use of Microsoft Copilot, an artificial intelligence search tool, to locate. This resource appears to provide reasonable overview of the DLP policies but should be reconciled and streamlined with the authoritative policy sources and practices.

Policies and procedures should be clear and readily available to employees. The purpose of the DLP is to assist employees in need during their serious health condition(s) through volunteer leave donations and without availability of current policies and procedures, employees may not understand when it is appropriate to request or give donations. Management is in the process of updating policies and procedures and has working drafts in development.

We recommend management update and streamline policies and procedures to be readily available and easily accessible to all employees.

MANAGEMENT'S RESPONSE



KEVIN KELLEHER, Deputy County Administrator

115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7354 • FAX 954-357-7360

MEMORANDUM

DATE: January 22, 2026

TO: Robert Melton, County Auditor

FROM: Kevin Kelleher, Deputy County Administrator

A handwritten signature in blue ink, appearing to read "K. Kelleher", is written over the "FROM:" line.

RE: Management Response to Audit of Donated Leave Program administered by the Human Resources Division and Accounting Division

The Finance and Administrative Services Department (FASD) and the Human Resources Division have reviewed the County Auditor's Report on Broward County's Donated Leave Program administered by the Human Resources Division Benefits Section and Accounting Division Payroll Section. In summary, Management concurs with the conclusion that the donated leave transactions are appropriate and in accordance with the rules of the program and that there are sufficient internal controls to ensure the Program functions efficiently and effectively. Management partially accepts some opportunities for improvement proposed for consideration. Enclosed below please find detailed responses to each of the Auditor's opportunities for improvement and recommendations.

Opportunity for Improvement 1: Equitability of Donated Leave Transactions Could be Enhanced.

Recommendation 1: *We recommend management consider updating the DLP policy to allow the DLP to apply actual value application, rather than an hour-to-hour application.*

Management **does not agree** with the recommendation to use an actual-value methodology because it would also create inequities and there are technological issues in implementing. The Auditor's reference of \$81,000 difference to recipients is based on a limited sampling size and may not accurately reflect the overall program impact.

From an equity perspective, using the actual-value model could create inequities for some employees. Specifically, some employees may gain additional hours when the donor earns a higher wage, however, the opposite occurs when the donor earns a lower wage. Under hour-to-value model, a donor earning significantly less would generate substantially fewer hours for a higher-paid recipient, thus reducing the benefit to employees who rely on this program during times of need. This may be perceived as inconsistent with the County's principle of treating

donated leave as a contribution of time rather than a financial transaction.

From a technological implementation standpoint, based on the current PeopleSoft functionality, the actual value model cannot be configured to be automated and would require manual processing. The current hour-for-hour model is administratively more efficient and validated by Payroll Central and HR Benefits. As stated above, moving to a value-based conversion would require manually recalculating donor values, converting to recipient hours, and potential adjustments when pay rates change, all creating an additional administrative burden by increasing manual processing and increased risk of error.

Opportunity for Improvement 2: Donated Leave Pools May Provide Greater Assistance to Program Applicants and Reduced Administrative Costs.

Recommendation 2: *We recommend management consider updating their current policies of peer-to-peer donations to include other options such as pooled donations and/or unused donations to be transferred to a pooled donation bank for those recipients that do not have enough peer-to-peer donations for their immediate needs.*

Management **partially agrees** with the recommendation. A pooled system would allow eligible employees to draw from the pool, potentially depleting it rapidly, resulting in insufficient hours for those with the most critical needs and unpredictable fluctuations in availability of hours. This reduces donor confidence that leave donations will support someone they personally intend to help. The current model promotes direct support among coworkers and preserves the voluntary nature of leave donations. Some municipalities maintain pools, but they also have the increased administrative complexity of monitoring the availability of hours in the pool, would require a special assessment to employees to replenish the pool if depleted before the next replenishing cycle, and must forecast potential future usage. There would be increased procedural demands associated with addressing employees who misuse or excessively utilize pool hours. Furthermore, implementation of a pool model would require reconfiguration of the County's PeopleSoft HRIS, workflow redesign, and compliance review. Additionally, the pool model may not work as intended with certain leave policies included in one (1) collective bargaining agreement (Amalgamated Transit Union, Local 1267) as the pool balance would be quickly depleted if heavily utilized by this employee group. While there are administrative concerns regarding establishing a pool system, Human Resources will explore the potential of a hybrid program that would give employees the option to donate to an employee directly and/or add hours to a pooled donation bank.

Opportunity for Improvement 3: Enhancements Could be Made to Policies, Procedures, and Forms Used for the Donated Leave Program to Strengthen Controls.

Recommendation 3: *We recommend management consider updating policies, procedures and forms to include identified additional enhancements or, alternatively, implement other preventive controls to prevent potential abuse of the program.*

Management **partially agrees** with the recommendation. Management agrees that the Donated Leave Program is due for a modernization review and that stronger clarity in policies, processes, and forms would benefit the program. Management anticipates completion of this review by June

30, 2026. The following addresses specific items in the report that will be reviewed and responses:

A. *Human Resources Policies (currently, Internal Control Handbook, Volume 15 "Human Resources Procedures", Chapter 4 "Hours of Work and Work Schedules") could be updated to incorporate the following additions and revisions:*

i. *Restrictions of donated leave use for certain elective procedures such as cosmetic surgery, unless surgery is a result of an illness, accident, or injury.*

Response - Management **agrees** that clarifying eligible medical procedures may strengthen consistency and prevent misuse, while remaining compliant with FMLA, ADA, and medical privacy rules.

ii. *Prohibitions from making donations to anyone in their chain of command, including their supervisors, their rating authority, or any lead worker in their work group.*

Response - Please see management response below in iii.

iii. *Prohibitions from making donations to anyone whom they supervise or rate and prohibitions of lead workers from making donations to anyone in their work group.*

Response - Management **does not agree** with the above ii and iii recommendations. While well-intended to prevent perceived coercion, such restrictions could unintentionally prevent legitimate goodwill gestures among employees with positive relationships. Management instead proposes enhanced attestation language and training rather than strict prohibitions.

iv. *Specifications for the maximum allowable donated leave that may be received within a particular period.*

Response - Management **does not agree**. Some employees may experience extraordinary or unforeseen circumstances that necessitate greater flexibility. Safeguards are in place to mitigate abuse as employees are required to be on approved Family Medical Leave (FMLA) or approved leave under the American Disabilities Act leave (ADA).

B. *The Donor Form should be updated to include donor acknowledgement that the donor has not accepted money or anything of value including a promise of something or were given money in exchange for donated leave; accepts disciplinary action for any willful violation or misuse of the program; has not been coerced, threatened, or pressured in any way to make this donation; donated leave hours will be converted into a dollar amount (if applicable); undesignated or unused donated leave hours will be credited to the pools (if recommendation for Opportunity for Improvement 2 is implemented); release of any claims to payment for time donated; and has not provided or given notice of termination.*

Response - Management **agrees** with adding language addressing prohibitions against coercion, compensation for donations, and/or other program misuse to increase transparency and compliance. Management **does not agree** with the latter part of this

recommendation as expressed, as it is tied to *Opportunity for Improvement 2* (Leave Pools), which management does not agree with.

C. *The Recipient Form should be updated to include recipients' acknowledgement that donated leave received shall be considered taxable income.*

Management **agrees** with this recommendation that the form should be clarified, as it must align with IRS guidance on donated leave.

Opportunity for Improvement 4: Program Policies and Procedures Should be Updated, Streamlined, and More Readily Available.

Recommendation 4: *We recommend management update and streamline policies and procedures to be readily available and easily accessible to all employees.*

Management **agrees** with the recommendation that policies and procedures should be clear and readily available to employees. Human Resources is in the process of updating the relevant leave donation policies and procedures. This includes updating the County Administrative Policies and Procedures (CAPP) chapter covering the Donated Leave Program, updating or retiring outdated resources in the "ABCs of Broward County" and "We've Got You Covered" publications, and developing a centralized BC-Net resource page with eligibility criteria, forms, FAQs and contact guidance for HR and Payroll. Management will also implement a routine review schedule to keep the policy current with organizational changes and legal requirements. Management anticipates completion by December 31, 2026 due to the technological requirements to implement.

Conclusion

Management appreciates the comprehensive review performed by the County Auditor's Office and supports the shared goal of maintaining a fair and effective Donated Leave Program. We remain committed to strengthening internal controls, improving employee understanding, ensuring transparency, and modernizing the program's policies and processes while preserving the program's original intent of employees helping employees during periods of medical hardship. Should you have any questions or require additional information, please do not hesitate to contact me.

c: Monica Cepero, County Administrator
Stephen Farmer, Deputy Chief Financial Officer
Allen Wilson, Director, Human Resources
William O'Reilly, Director, Accounting Division
Andrew J. Meyers, County Attorney
Kathie-Ann Ulett, Deputy County Auditor
Jed Shank, Audit Manager
Monika Mazgal, Audit Senior