

Leave audits are conducted to ensure compliance with USF policies and procedures, to verify accurate leave balances, and for specific events such as those listed below. It is essential that complete and accurate records be maintained in order to avoid an over or under payment. It is the responsibility of the Departmental Attendance & Leave (A&L) Coordinator to conduct a thorough leave audit prior to any leave cash out when:

- Entering into the DROP or Phased Retirement Programs
- Transferring to another position within USF
- Transferring from a leave accruing to a non-leave accruing position
- Separation of an employee from USF
- Death of an employee

Leave Coordinators: refer to Section 5 of the Leave Payout Operating Procedures and Instructions for Completing an Audit

**Advice USF Payroll of Overpayments** When making corrections for salary overpayment or advancement of leave, the organizational unit must provide University Payroll at (813) 974-7955 with the necessary information required for calculating the amount to be repaid.

**Give Priority to Retiring Employees** - Prompt and timely processing for employees who are retiring from the FRS Pension Plan is critical. The amount of the unused annual leave payment for an employee who is retiring may be a part of the Average Final Compensation (AFC). The AFC is used by the Division of Retirement to calculate the amount of the monthly benefits paid to a retiree. If the payment is not certified in a timely manner, it may cause a delay in the retiree receiving his/her monthly benefits.

**Certify Balances to Payroll for Payment** - Contact University Payroll at (813) 974-7955, for information regarding the certification for payment of unused leave.

**Death of Employee** - In the event of a death of an employee, the Departmental A&L Coordinator is to contact the Benefits Representative of the employee's HR Service Center to report the death. All terminal leave payments are made to the employee's beneficiary, estate, or as otherwise provided by law. **Retention of Records** - All leave records are retained in the ALT system. ALT is the official leave record.