



# R. B. "Chips" Shore

CLERK OF THE CIRCUIT COURT AND COMPTROLLER OF MANATEE COUNTY

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## MEMORANDUM

TO: Rodney Barnes, Human Resources Director

FROM: R. B. "Chips" Shore, Clerk of the Circuit Court and Comptroller

DATE: July 15, 2015

RE: Tuition Reimbursement Program Follow-up Audit #1

The Internal Audit Department has completed a follow-up audit of Manatee County's Tuition Reimbursement Program based on the Clerk of the Circuit Court's Audit Report issued January 24, 2012. This follow-up audit consisted of reviewing and testing the management action plans included in the original report to ensure that corrective actions were implemented by the Human Resources Department. The County's Professional Development Policy, which includes tuition reimbursement policies, was updated effective July 13, 2013. The scope of the follow-up audit incorporated the period July 13, 2013, through February 28, 2015.

We are pleased with the corrective actions taken by management to successfully address issues identified in the original audit. The Human Resources Department has updated its policies and procedures to ensure consistency with Florida Statutes and a Manatee County Attorney's Office opinion. Tuition is only being reimbursed for college courses if those courses relate to an employee's current position, or are necessary to obtain a degree related to an employee's current position. In addition, the department is independently confirming participants' degree programs with the educational institutions, and has updated the Tuition Request and Reimbursement Form to include a computation section which identifies the tuition rates, deductions for grants and/or scholarships, and final reimbursement amounts.

During the June 18, 2015, exit meeting, your management staff, together with the Internal Audit Department, discussed one remaining area where further consideration is recommended.

### EMPLOYEE TERMINATIONS

The County's Professional Development Policy states, "Reimbursement may also be conditioned upon an employee's agreeing to reimburse the county for tuition paid should the employee... resign prior to a set period of time after the course is taken or be terminated for cause." In addition, in a memorandum dated November 15, 2007 (RLS-07-412), the Manatee County Attorney's Office suggested that the County implement a "reimbursement agreement for employees who leave or are fired for cause within a certain period after completion of the course or degree work." This provision, however, has not been implemented or enforced.

During the follow-up audit, we identified four employees who received payments for courses taken during the testing period, and subsequently resigned or were dismissed from employment with the County. A total of \$27,772.88 was paid to these four employees for tuition assistance, including \$11,584.47 paid to one employee over a three-year period who resigned less than four months after receiving his last tuition assistance payment.

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Clerk of the Circuit Court - Clerk of Board of County Commissioners - County Comptroller - Auditor and Recorder

**Management Action Plan:**

Management is in the process of updating the Professional Development Policy and will evaluate whether to require employees to repay tuition benefits to the County if they resign or are terminated for cause within a set period of time after receiving benefits. Management will consider all available options to ensure that any changes made to the Professional Development Policy regarding tuition assistance align with the County's overall recruitment and retention strategy.

Management anticipates making a determination regarding this matter by December 31, 2015, and will update the Professional Development Policy accordingly.

We would like to thank you and your staff for the attention given to the audit findings and the cooperation given to the Internal Audit staff. As management has agreed to provide our office with documentation of any action taken, an additional follow-up audit will not be necessary.

RBS/LJS/JEB

cc: Board of County Commissioners  
Ed Hunzeker, County Administrator  
Dan Schlandt, Deputy County Administrator  
Karen Windon, Deputy County Administrator  
Mitchell Palmer, County Attorney  
Dan Wolfson, Finance Director, Clerk of the Circuit Court