



AUDIT REPORT



To preserve the public trust as guardians of the people's records and assets

DATE August 28, 2025

NO. 2025-003

**CHARLOTTE COUNTY
TELEWORKING**

INTERNAL AUDIT DIVISION
ROGER D. EATON
CLERK OF THE CIRCUIT COURT AND COUNTY COMPTROLLER
CHARLOTTE COUNTY FLORIDA



ROGER D. EATON
Clerk of the Circuit Court and County Comptroller

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To: The Honorable Roger D. Eaton, Charlotte County Clerk of the Circuit Court and County Comptroller

From: Dan Revallo, Internal Audit Director

Date: August 28, 2025

Subject: Charlotte County Teleworking

Honorable Clerk Eaton,

The Internal Audit Division has completed our report on Charlotte County Teleworking. Dan Revallo, Internal Audit Director, conducted this review.

Charlotte County Policy 3.75 Teleworking was adopted January 20, 2018, and amended June 1, 2020, August 21, 2020, September 23, 2020, January 26, 2021, February 3, 2021 and was last amended on May 18, 2021. The purpose of this report was to determine whether the teleworking provides adequate internal control over teleworking, if participants abide by the policy, and if employees participating comply with all County rules, policies, practices and procedures that apply to their job. The report details comments and recommendations made as a result of this review and is followed by management responses to these recommendations.

The report will be posted to the Clerk of Courts website, charlotteclerk.com, under Internal Audit, Audit Reports. A link to this report has been sent to the appropriate parties.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

Dan Revallo, CIA, CFE
Internal Audit Director
Charlotte County Clerk of the Circuit Court and County Comptroller

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EXECUTIVE SUMMARY

Internal Audit has completed a review of Charlotte County Teleworking and determined that;

1. **We recommend** management increase controls to ensure teleworking is adequately monitored.
2. **We recommend** management ensure teleworking agreements are completed for all teleworking employees.
3. **We recommend** management improve the sign-off process to ensure all telework agreements are properly approved.
4. **We recommend** teleworking agreements be reevaluated for update and renewal in conjunction with the performance appraisal process.
5. **We recommend** management draft controls specific to intermittent teleworking to ensure it is operating as intended.
6. **We recommend** management ensure uniform documentation of employee teleworking activity in Kronos, UKG Workforce Central is available for any study, inquiry, report or analysis relating to the teleworking program.
7. **We recommend** addressing controls specific to teleworking interns in the teleworking policy.
8. **We recommend** management ensure safety checklists are complete, adequate and properly signed off and on file in Human Resources prior to approval of the teleworking agreement.
9. **We recommend** management revise the teleworking agreement to define teleworking as full days with no combination of Paid Time Off (PTO).

BACKGROUND

The teleworking program is a voluntary work arrangement designed to allow eligible county employees to perform all or part of the normal duties and responsibilities of their position through the use of computers and/or other telecommunications. This can occur from the employee's home or at another location apart from their usual place of work where feasible, reasonable, and cost-effective (within the state of Florida).

Charlotte County Policy 3.75 Teleworking was adopted January 20, 2018, and amended June 1, 2020, August 21, 2020, September 23, 2020, January 26, 2021, February 3, 2021 and was last amended on May 18, 2021.

A summary of staffing over the past 8 years ending September 30, 2024 is as follows.

Fiscal Year Ending September 30 th	Charlotte County BOCC employees (a)	Other Charlotte County Constitutional Office employees (a)	Charlotte County Population (b)
2017	1,176	889	178,465
2018	1,189	915	177,987
2019	1,255	915	181,770
2020	1,261	913	187,904
2021	1,301	917	194,711
2022	1,264	969	196,742
2023	1,422	949	204,126
2024	1,505	918	210,645
Total Increase	27.97%	3.26%	18.03%
Average Annual Increase	4.00%	0.47%	2.58%

BOCC: Board of County Commissioners

Other Charlotte County Constitutional Office Employees (Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector)

(a) Source: 2024 Annual Comprehensive Financial Report (Schedule 15: Full-Time Equivalent Employees by Function/Program)

(b) Source: 2024 Annual Comprehensive Financial Report (Schedule 13: Demographic Statistics)

Based on survey responses, the following departments have no teleworking:

Public Safety - Fire/EMS	Public Works - Engineering
Utilities Operations	Public Works - Traffic Signs and Marking
Public Works - Maintenance and Operations	Public Safety - Emergency Management
Facilities Management	Public Works - Solid Waste Tech
Community Development - Planning and Zoning	Economic Development
Fleet Management	Public Works - Admin
Public Safety - Animal Control	Public Works - Asset Management
Public Works - Mosquito & Aquatic Weed Control	Public Works - Solid Waste

Based on survey responses, the following Departments have Teleworking based on percentage of employees. This is an estimate as employment numbers and teleworking numbers have changed during this audit. Also, intermittent* teleworking may not be completely captured in these numbers.

Department	Employees	Teleworking	In Office	Percentage Teleworking
Human Services	35	1	34	3%
Community Development – Building Construction Services	71	5	66	7%
County Attorney	13	1	12	8%
Community Services - Parks and Recreation	172	15	157	9%
Public Works - Business Services	10	1	9	10%
Communication	9	1	8	11%
Community Services - Library and History	53	9	44	17%
Board of County Commissioners	10	3	7	30%
Utilities Administration	25	9	16	40%
Purchasing	12	5	7	42%
Community Services - Extension Service	9	4	5	44%
Utilities Engineering Services	30	15	15	50%
Real Estate Services	4	2	2	50%
Utilities Business Services	46	25	21	54%
Community Services - Natural Resources	14	8	6	57%
Administration	16	10	6	63%
Human Resources	19	12	7	63%
Tourism Development	12	9	3	75%
Transit	10	8	2	80%
Fiscal and Risk Management	46	41	5	89%
Information Technology	55	54	1	98%
Public Works - Transportation Engineering	5	5	0	100%

Teleworking numbers are a combination of Full-Time, *Hybrid and *Intermittent Teleworking.

(*Definitions of Hybrid and Intermittent Teleworking follow in Comment #5.)

Management was surveyed on the current process of; 1) completing a teleworking agreement, 2) whether periodic inspections of the teleworking worksites are performed, 3) employee weekly records of activities, and 4) how supervisors manage work products / output. Responses varied but generally; 1) referenced the policy, 2) referenced no inspections outside of initial setup, 3) employee meetings, software productivity and reviews depending on the employee, and 4) weekly meetings, supervisory management, and checking programs or reports.

AUDIT OBJECTIVES

Our review was based on the following objectives:

1. Does Charlotte County Human Resources policy 3.75 Teleworking (the “Teleworking Program”) provide adequate internal control over teleworking?
2. Do Departments participating in the Teleworking Program abide by Human Resources policy 3.75 teleworking?
3. Do employees participating in the Teleworking Program comply with all County rules, policies, practices, procedures and instructions which apply to their job?

SCOPE AND METHODOLOGY

The scope of the review was all teleworking agreements on file in Human Resources as of February 6, 2025. Upon finalization of testing all teleworking documents for completion, we issued questionnaires on teleworking activity to all departments in June 2025.

As part of our teleworking audit, we reviewed social media as it is crucial for assessing inherent risks and challenges associated with remote work environments including data security and confidentiality, reputational risks, productivity and engagement, compliance and legal considerations.

COMMENTS AND RECOMMENDATIONS

1. Teleworking activity is not adequately monitored.

Human Resources Policy 3.75 Teleworking, states, “7. Plan for supervision and monitoring work products will be” and leaves a space for the Department Director to insert a response.

During our review of teleworking agreements, Directors gave various methods of supervision and monitoring, such as:

- Consistent contact between employee and manager.
- Daily and weekly correspondence and meetings.
- Work duties are completed as usual.
- Teams video.
- Supervisors may have access to measure things like keystrokes, calls taken, email responses addressed, etc.

During our inquiry, departments gave various methods of monitoring employees teleworking, such as:

- Work performance managed by their supervisor.
- Employees are responsible for keeping records. Records are kept in application software. We can obtain reports if there are questions about productivity.
- Employees keep daily time records of what files they work on, the work performed as well as notations on the office calendar.
- Depending on the employee, they may have to maintain weekly or daily activities; i.e. a customer service representative.

Best practices utilize the following controls for supervision and monitoring.

1. For approved RWL (Remote Work Location) assignments, work descriptions on the weekly / monthly request must be specific, outlining tasks with clear deliverables and measurable outcomes. Avoid general statements. For each day requested, define the specific tasks and expected results.
2. Positions ELIGIBLE for Telework will state this on the job description. Positions INELIGIBLE for telework will likewise state this on the job description.
3. The work described will be reviewed and discussed during your scheduled individual one-on-one meetings with your manager. Please be prepared to provide updates, address any questions regarding your progress, and demonstrate your accomplishments through accurate work records.
4. Approved RWL schedules will be added to each department's calendar.
5. Supervisors are responsible for establishing weekly or monthly sign off sheets for work conducted and may include:
 - Scheduled virtual Zoom meetings are required for RWL day(s).
 - E-mails or in-person discussions regarding plans for work for the upcoming RWL work day(s).
 - Follow-up emails or in-person discussions regarding assignments or projects to be completed during the RWL work day(s).

Rather than an empty space on the teleworking agreement to enter for "7. Plan for supervision and monitoring work products/output will be:", a list of monitoring criteria would guide the department with specific monitoring standards.

Management should consider requiring weekly/monthly teleworking requests to document approval of weekly/monthly teleworking schedules, subject to staffing needs.

Additionally, as a result of social media reviews, we identified some posts of vacations and traveling occurring during times the exempt employee was paid regular hours. The employee timesheet does not discern between regular time and teleworking time.

We recommend management increase controls to ensure teleworking is adequately monitored.

2. Teleworking Agreements are not on file.

As part of our review, we obtained copies of all teleworking agreements on file with Human Resources (HR). We followed up with each department to determine what employees were authorized to telework. (Terminations and new hires may have occurred since June 2025 when we originally reached out to departments.) Our results were as follows:

For 79 out of 243 teleworking employees tested, teleworking agreements were not on file.

- a. 9 of 10 Administration employees were able to telework but agreements were not in HR.
- b. 1 of 5 Community Development employees were able to telework but agreements were not in HR.
- c. 22 of 41 Fiscal and Risk Management employees were able to telework but agreements were not in HR.
- d. 4 of 12 Human Resources employees were able to telework but agreements were not on file.

- e. 8 of 54 Information Technology employees were able to telework but agreements were not on file in HR.
- f. 2 of 5 Purchasing employees were able to telework but agreements were not on file with HR.
- g. 2 of 4 Real Estate Services employees were able to telework but agreements were not on file with HR.
- h. 8 of 9 Tourism Development employees were able to telework but agreements were not on file with HR.
- i. 5 of 8 Transit employees were able to telework but agreements were not on file with HR.
- j. 18 of 49 Utilities Division employees were able to telework but agreements were not on file with HR.

Human Resources Policy 3.75 Teleworking states, “An employee in a teleworking arrangement will be governed by all applicable County policies, procedures, and/or bargaining unit agreements in effect. The teleworker must agree to comply with all County rules, policies, practices, procedures, and instructions which apply to their job – and any others specified in the official Teleworking Agreement.”

Without completing teleworking agreements, employees are not governed by either the teleworking policy or agreement.

We recommend management ensure teleworking agreements are completed for all teleworking employees.

3. Teleworking Agreements are not properly executed.

The appropriate sign-offs are not obtained to approve teleworking agreements. Specifically, for a sample of 30 agreements, or 12% of the population:

- a. The employee did not sign, but typed their name 11 times. (37%)
- b. The Human Resources Director did not sign the form 16 times. (53%)
- c. The Department Director did not sign the form 20 times. (67%)
- d. The County Administrator (or designee) did not sign the form 27 times. (90%)

Human Resources Policy 3.75 Teleworking states, “Requests for teleworking will be considered by the Department Director on an individual basis...Once approved by the department director, HR director, and County Administrator (or designee), a safe designated workspace at the place of residence or alternate site is established.”

We recommend management improve the sign-off process to ensure all telework agreements are properly approved.

4. Teleworking Agreements are not updated.

After the initial adoption of the teleworking policy on January 20, 2018, teleworking agreements have been maintained, but not adequately updated for changes in address, employment, or status. Our initial review of forms showed multiple forms are saved for some teleworking employees at various stages of approval, and 82 agreements for terminated employees (with some duplicate agreements at various stages of approval). The teleworking agreement states it “will continue until terminated by the employee or County.”

The lack of the form having a termination date results in the form not being monitored once it is completed.

As telework agreements are ideally guided by employee performance, renewing the teleworking agreement annually in conjunction with performance appraisals will ensure (1) terminated employees do not get an agreement renewed, (2) transferring or promoted employees will get an appropriate update to their agreement, (3) underperforming employees will get their teleworking status re-evaluated, and (4) changes in address, or remote work locations, will be identified for update.

We recommend teleworking agreements be reevaluated for update and renewal in conjunction with the performance appraisal process.

5. Intermittent teleworking is not adequately controlled.

Policy 3.75 Teleworking states, "The teleworking program is a voluntary work arrangement designed to allow eligible County employees to perform all or part of the normal duties and responsibilities of their position through the use of computers and/or other telecommunications. This can occur from the employee's home or another location apart from their usual place of work where feasible, reasonable, and cost-effective (within the state of Florida)."

Hybrid teleworking involves employees splitting their time between working from home or a remote location and working from a traditional office setting.

The United States Office of Personnel Management's Guide to Telework in the Federal Government defines intermittent teleworking as "situational telework that is approved on a case-by-case basis, where the hours worked were NOT part of a previously approved, ongoing and regular telework schedule. Examples of situational telework include telework as a result of inclement weather, doctor appointment, or special work assignments, and is sometimes also referred to as situational, episodic, intermittent, unscheduled, or ad-hoc telework...It is important to note that any employee who wishes to telework (regardless of which type) ...must enter into a written agreement with his/her supervisor."

78 employees are teleworking intermittently. Of these, 73 intermittently teleworking employees are doing so without completing a teleworking agreement. The teleworking agreement is at odds with the intermittent teleworking examples above in that the agreement states "11. The employee will perform no other work than that agreed-upon by the County during the hours certified for County work." The intermittent teleworking examples above also agree with some statements made by Directors that intermittent teleworking is used for Doctor's appointments and supervising workers performing household repairs in order to save their earned Paid Time Off balance.

We recommend management draft controls specific to intermittent teleworking to ensure it is operating as intended.

6. Teleworking is not transparent on the employee's payroll timesheet.

Teleworking is not identified on the employee's Kronos, UKG Workforce Central employee timesheets. As a result, when we had questions about employees, we could not identify whether or not they were teleworking on a day in question, or the frequency of their teleworking, or whether they were teleworking at all. We could only identify if an employee may be teleworking if they had a teleworking agreement (which currently doesn't expire) and/or by confirmation from their Supervisor / Department Director.

Teleworking Agreement of Policy 3.75 Teleworking, states, "The employee shall keep weekly records of teleworking activities and participate in any County study, inquiry, report, or analysis relating to the teleworking program."

A tracking policy of employee teleworking days and records of activities assists in compliance with employee weekly records of activities. Additionally, a tracking policy of employee teleworking days provides support for Department Directors when explaining the need for teleworking or providing the results of teleworking.

This would be especially important for intermittently teleworking employees to gauge the amount of teleworking they actually perform and whether their status remains intermittent or changes to hybrid teleworking or full-time teleworking.

We recommend management ensure uniform documentation of employee teleworking activity in Kronos, UKG Workforce Central is available for any study, inquiry, report or analysis relating to the teleworking program.

7. Internal controls governing teleworking of paid interns are inadequate.

Interns are typically students or recent graduates, who gain practical work experience through temporary, supervised positions, often within a specific field or industry. Such interns that work for the County in departments such as Utilities are not eligible for teleworking due to the need for supervised experience.

Research interns, such as the ones working under the Water Quality Manager, are different in that they are often provided hands-on experience in a research setting, often at universities or research institutions. Of the 5 interns working for Charlotte County Administration, 1 was identified as a Florida Gulf Coast University (FGCU) Research Assistant, 1 was identified as an FGCU Geological Research Assistant, 1 was identified as a Research Assistant at Polytechnic University, and 1 was identified as a University of Miami Undergraduate Research Assistant. While teleworking of paid research interns may seem reasonable, controls are inadequate for the approval and monitoring of interns.

Additionally, teleworking interns, being paid, should submit some kind of paperwork to/ interaction with the County documenting their research work for the pay period in addition to any time sheets entered.

We recommend addressing controls specific to teleworking interns in the teleworking policy.

8. Safety checklists are not complete.

The current policy states, "Teleworking employees are provided workers' compensation pursuant to Chapter 440 Florida Statutes when performing official work duties at the alternate worksite, as approved by the County." The policy also states, "Arrangements may be made to conduct initial and periodic on-site inspections ... for the purpose of determining whether the employee is maintaining the designated work space. Such inspections may be carried out remotely via video conferencing or by photo submission."

The teleworking agreement includes a safety checklist which should be accompanied by 3 photos or a video of the workspace. The safety checklist also includes signature line for the employee signature and the risk signature stating, "Signatures below attest that the workspace meets the safety requirements."

For a sample of 30 safety checklists in Human Resources, 14 employee signatures were signed, 5 employee signatures were typed, and 11 employee signatures were completed in Adobe. Similarly, for the same sample, 15 Risk Management signatures were missing, and 14 Risk Management signatures were completed in Adobe, and 1 signature was signed. Only 19 sets of photos / pictures were attached.

We recommend management ensure safety checklists are complete, adequate and properly signed off and on file in Human Resources prior to approval of the teleworking agreement.

9. Remote Work and Paid Time Off together are not transparent.

Employees were observed splitting perceived remote work hours and Paid Time Off during a pay week using 3 hours, 4 hours, and 5 hours of PTO on consecutive days. The teleworking policy does not give a minimum number of hours to reasonably qualify as teleworking time, and does not provide for a partial teleworking day.

We recommend management revise the teleworking agreement to define teleworking as full days with no combination of Paid Time Off (PTO).

CONCLUSION

Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.

ACKNOWLEDGEMENT

We would like to thank Human Resources and all Departments participating in the teleworking program for their time and assistance during the course of this audit.

Audit performed by:

Dan Revallo
Internal Audit Director
Charlotte County Clerk of Court and Comptroller



MEMORANDUM

Date: 08-25-2025

To: Dan Revallo, Internal Audit Director
Charlotte County Clerk of the Circuit Court and County Comptroller

From: Mary Shelley, Human Resources Director

Subject: Telework Executive Summary Responses

Based upon our review of the findings of the recently conducted teleworking audit, I offer the following responses:

1.) Teleworking activity is not adequately monitored.

- a. Policy 3.75 "Telework" was last revised May 18, 2021. Since that time, there have been changes and modifications to the Remote Work program. Given such, the policy has not been updated to adequately reflect the changes to the program. The policy is presently under review and will be updated to more accurately reflect the organization's structure of the Remote Work program to include productivity standards to include consistent and regular communication with management.

2.) Teleworking Agreements are not on file.

- a. The current process for document submissions, including remote work agreements, is inconsistent. A variety of document submission methods are used such as hard copy, email, and Adobe Sign. Given such, the potential for misrouted documents is significant. To overcome this process issue, the HR team in conjunction with the IT team are currently exploring document management system options such as Laserfiche.

The use of a standardized document management system will decrease the instances of lost or misplaced documents. Additionally, a system with an audit trail will permit us the ability to monitor the progress of submitted documents through the workflow process.



3.) Teleworking Agreements are not properly executed.

- a. The current process for document submissions, including remote work agreements, is inconsistent. A variety of document submission methods are used such as hard copy, email, and Adobe Sign. Given such, the potential for misrouted documents is significant. To overcome this process issue, the HR team in conjunction with the IT team are currently exploring document management system options such as Laserfiche.

The use of a standardized document management system will decrease the instances of lost or misplaced documents. Additionally, a system with an audit trail will permit us the ability to monitor the progress of submitted documents through the workflow process.

4.) Telework Agreements are not updated.

- a. Presently, there is not a process in place to update Telework Agreements once established. A process will be developed in which Telework Agreements are updated at least annually. A possible option may be to include this process within the annual performance review process. This may be an opportune time to update the required agreement as the manager and employee are meeting to discuss prior performance and establish future goals.

5.) Intermittent teleworking is not adequately controlled.

- a. Policy 3.75 "Telework" was last revised May 18, 2021. Since that time, there have been changes and modifications to the Remote Work program. Given such, the policy has not been updated to adequately reflect the changes to the program. The policy is presently under review and will be updated to more accurately reflect the organization's structure of the Remote Work program to include a definition and expectations of intermittent telework.

6.) Telework is not transparent on the employee's payroll timesheet.

- a. Presently, there is not a mechanism in place which identifies the work location of an employee. Human Resources will work with IT to determine potential options for employees to identify whether they are working in the office or at an alternate location. Look to capturing a teleworking pay code in Kronos UKG Workforce Management system.



7.) Internal controls governing teleworking of paid interns are inadequate.

- a. Policy 3.75 "Telework" was last revised May 18, 2021. Since that time, there have been changes and modifications to the Remote Work program. Given such, the policy has not been updated to adequately reflect the changes to the program. The policy is presently under review and will be updated to more accurately reflect the organization's structure of the Remote Work program to include productivity standards of paid interns.

8.) Safety checklists are not complete.

- a. Policy 3.75 "Telework" was last revised May 18, 2021. Since that time, there have been changes and modifications to the Remote Work program. Given such, the policy has not been updated to adequately reflect the changes to the program. A review of the existing requirement to complete a safety checklist and submit photos of the remote workspace will be reviewed to determine relevancy.

9.) Remote Work and Paid Time Off together are not transparent.

- a. Policy 3.75 "Telework" was last revised May 18, 2021. Since that time, there have been changes and modifications to the Remote Work program. Given such, the policy has not been updated to adequately reflect the changes to the program. A review of the existing structure of the Remote Work Program will be reviewed to include the use of remote work in conjunction with PTO. A solution to consider would be that use of PTO on a teleworking day shall be in unique circumstances and documented in Kronos UKG time and attendance system in data/notes field.



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