



# AUDIT REPORT



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

**DATE** May 16, 2024

**NO.** 2024-003

**FOLLOW-UP CHARLOTTE COUNTY RISK MANAGEMENT**

**WORKERS' COMPENSATION PROGRAM**

**(ORIGINAL REPORT NO. 2020-006 ISSUED NOVEMBER 19, 2020)**

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

350 E. Marion Ave. Punta Gorda, FL 33950 • 941.505.4716

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

From: Dan Revallo, Internal Audit Director

Date: May 16, 2024

Subject: Follow-Up Charlotte County Risk Management Workers' Compensation Program

Honorable Clerk Eaton,

The Internal Audit Division has completed a follow-up audit of the Charlotte County Risk Management Workers' Compensation Program. Misty Payette Internal Auditor II conducted this review.

The Risk Management's response is attached to this report. We would like to thank Risk Management personnel for their cooperation and assistance in the completion of this audit.

The report will be posted to the Clerk of Courts website, [charlotteclerk.com](http://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

## TABLE OF CONTENTS

EXECUTIVE SUMMARY .....	1
BACKGROUND.....	2
AUDIT OBJECTIVES .....	4
SCOPE AND METHODOLOGY .....	4
COMMENTS AND RECOMMENDATIONS AND FOLLOW-UP AUDIT RESULTS .....	4
ACKNOWLEDGEMENT .....	8

## EXECUTIVE SUMMARY

The Internal Audit Division performed a follow-up audit of the Charlotte County (County) Workers' Compensation Program. Follow-up audits are limited to the comments and recommendations made in the Risk Management Division Workers' Compensation Program Audit Report dated November 19, 2020. This follow-up considers the responses documented and any subsequent, corrective actions taken or delegated. This follow-up audit report will conclude the original audit, as it pertains to the Risk Management Division Worker's Compensation Program.

The status of any corrective actions will be assigned as follows:

**OPEN** – Corrective action has not been taken to adequately address the original audit comment.

**OPEN/PARTIALLY COMPLETED** – Corrective action has started but has not adequately addressed the original audit comment.

**CLOSED** – Corrective action has been taken to adequately address the original audit comment.

### **Original Audit Comments and Status of Corrective Actions**

#### **OPEN**

- Internal Audit identified inconsistencies with claims compensation, reporting and recordkeeping.

#### **OPEN/PARTIALLY COMPLETED**

- Accuracy of payments to service providers could not be verified.

#### **CLOSED**

- The Risk Management Division does not have the ability to review the Third-Party Administrator's (TPAs) underlying documentation to evaluate its performance and compliance with the contract's scope of service.
- There is no "Right to Audit" clause included in contract documents.
- PGCS (the County's TPA) paid penalties and interest that were its responsibility out of County funds.
- The contract with the TPA has been renewed for several consecutive years without going through the competitive procurement process.
- The Risk Management Division has not updated Standard Operating Procedures for Random Drug Testing and Workers' Compensation Claims since 2013.
- Post injury/accident drug testing is not being performed with emergency transport as required by County policy.
- Forms were not consistently completed in the manner and time required by the County's Claims Procedure Manual.

## BACKGROUND

The Florida Workers' Compensation program pays medical and disability benefits when an injury or illness arises out of and in the course of employment. Chapter 440 of the Florida Statutes and Chapter 69L of the Florida Administrative Code govern the rules and regulations relating to this. Chapter 440, Florida Statutes, establishes Workers' Compensation Law with the intent "to assure the quick and efficient delivery of disability and medical payments to an injured worker and to facilitate the worker's return to gainful reemployment at a reasonable cost to the employer" (Section 440.015, Florida Statutes). The state's Division of Workers' Compensation administers and oversees Workers' Compensation across Florida, and may perform audits of employer programs to determine compliance, pursuant to Sections 440.525 and 440.20 (15) (a), Florida Statutes.

Under Florida Workers' Compensation Law, employees are eligible for temporary total disability benefits if time is required to recover from work-related injury or illness. Benefits are not paid for the first 7 days, unless the injury keeps the employee from working for more than 21 days. Temporary total disability benefits are two-thirds of average weekly wage just before the injury, up to a legal maximum that is adjusted annually. For injuries in 2019, the maximum is \$939 per week. A summary of wage benefits follows.

### Florida Workers' Compensation Wages Benefits

Injury Status	Definition	Benefit Calculation	Amount/Duration from Date of Injury
Temporary Total Disability	Employee is unable to work for a temporary time period.	Two-thirds (66 2/3 or 66.67) of the employee's average weekly wage.	Minimum of \$20 and maximum of \$939 per week for up to 104 weeks. Compensation is subject to Social Security and Unemployment Insurance offsets.
Temporary Partial Disability	Employee is partially able to work for a temporary time period	80% of the difference between 80% of the employee's average weekly wage and post injury wages, not to exceed two-thirds 66 2/3 or 66.67% of employee's average weekly wage.	Benefits may not exceed an amount equal to 66 2/3 or 66.67 percent of the employee's average weekly wage at the time of accident for up to 104 weeks.
Permanent Total Disability	Employee is not able to work for a permanent time period	Two-thirds (66 2/3 or 66.67)% of employee's average weekly wages for the specified number of weeks - maximum of \$939 weekly. Benefits cease when employee reaches age 75.	Not applicable.
Death Benefits (payable to eligible dependents)	Death resulting from injury	Two-thirds (66 2/3 or 66.67) of the deceased employee's average weekly wage and \$7,500 funeral costs	Maximum of two-thirds (66 2/3 or 66.67) of the deceased employee's average weekly wage, up to \$150,000 or age 65 of spouse

The Risk Management Division (RMD), within the Budget/Fiscal and Administrative Services Department, administers Charlotte County Workers' Compensation program through Preferred

Government Claim Solutions (PGCS), the County’s TPA. Charlotte County is self-insured for worker’s compensation costs and the program is accounted for as a cost center in fund 5001, Self-Insurance Fund. In addition, the County purchases excess workers' compensation insurance to protect itself from claims in excess of certain annually established thresholds, an amount which is currently set at \$300,000 per occurrence.

A summary of Self-Insurance Fund revenues and expenses for 5+ years follows. This information was taken from the Comprehensive Annual Financial Report for the applicable year. Fund and Department numbers are included.

**Financial Analysis: Revenues and Expenses**

**5001 Self-Insurance Fund (FYE 9/30/XX)**

**191009 Risk Mgmt-Workers Compensation (Source: Eden Financial System)**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>2018</b>	<b>2019 *</b>
<b>Total Revenues</b>	\$3,895,458	\$4,776,626	\$2,420,873	\$2,820,058	\$2,414,254
<b>Total Expenses</b>	\$3,097,762	\$3,984,810	\$1,967,810	\$629,197	\$1,432,436

\*Through July 31, 2019

The County’s Claim Procedures Manual requires employees report all job-related injury or illness to their supervisor within 24 hours of the accident. Employees are required to complete the “Medical Election” and the “Sick/Vacation” Leave forms. These forms provide employees with the option to authorize the use of their accumulated sick and/or annual leave to receive, together with workers’ compensation benefits, a wage equivalent to their normally scheduled hours at their straight-time rate of pay. Supervisors/Departments are required to complete and submit to Risk Management the “Notice of Injury” and “Supervisors Investigation” forms. If the employee requires medical care, he/she is sent to the Bob Pryor Employee Health Center for non-emergency treatment. If an incident occurs during the times the employee center is closed, employees are sent to other non-emergency treatment facilities for treatment.

Doctors treat patients and submit forms back to the TPA and the County describing their medical findings and recommendations for ongoing care or physical restrictions, if needed. If necessary, specialized physicians may be identified or additional tests may be ordered. Many employees quickly return to work, others may need additional treatment or time to recover, while others are released by the attending physician to return to work on a restricted or light duty basis. For the latter, the County has a process in place to provide alternate work by locating a suitable position for the injured employee within the employee’s home department, and if not possible, by locating alternate temporary duty in another County department.

After seeing an injured worker, doctors submit their bill to the TPA. The TPA uses the services of Amerisys to review the charges and to ensure that amounts invoiced are within state maximums or agreed-upon contracted rates. Bills reviewed by Amerisys are forwarded back to the TPA for

payment. Payments are made by the TPA using a County owned and funded checking account at Bank of America.

The TPA sends the Risk Management Division and the Clerk of Court a copy of the check/payment register for payments made the preceding week. Each week the Comptroller's Office of the Clerk of Court transfers the necessary funds to replenish the bank account and performs a reconciliation of the account on a monthly basis upon receiving bank statements from Bank of America.

### **AUDIT OBJECTIVES**

The purpose of this follow-up audit was to determine if the proposed corrective actions documented in response to the nine (9) comments and/or recommendations reported, within the Workers' Compensation Audit Report No. 2020-006, were adequately and timely implemented and/or resolved.

### **SCOPE AND METHODOLOGY**

To satisfy the objectives of this follow-up audit, Internal Audit inquired of key Risk Management staff regarding corrective actions taken, obtained and reviewed the current TPA contract and verified procurement procedures thereof, obtained and reviewed the current, Workers' Compensation Program policies and procedures/SOP documents that were revised since last audited. Internal Audit also obtained a list of the Workers' Compensation Claims that occurred during Fiscal Years 2021 through 2023. A random sample of five (5) claims were selected at random using CaseWare IDEA, a data analytics software. The claims were reviewed, along with required documents (as it relates to the original audit comments and/or recommendations) and discussed with key Risk Management staff, as considered necessary to meet the stated audit objectives.

### **COMMENTS AND RECOMMENDATIONS AND FOLLOW-UP AUDIT RESULTS**

- 1. The Risk Management Division does not have the ability to review the Third-Party Administrator (TPA) underlying documentation to evaluate its performance and compliance with the contract's scope of service.**

**We recommend** the County increase controls over the TPA, including a detailed scope of services and specific performance measures to evaluate the TPA's compliance with its contract.

#### **Original Response:**

"While Risk Management agrees with this finding in part, we also believe that the Third-Party Administrator (TPA) for Claim Services does follow the letter and spirit of the current agreement in place. Also, we do believe that clearly defined expectations, including a right to audit the TPA's work, included in the scope of services, have been included in a new contract resulting from a Request for Proposal (RFP) recently completed. The new contract is expected to be in place on November 1, 2020."

**Status of Corrective Action: CLOSED**

**2. Accuracy of payments to service providers could not be verified.**

**We recommend** the County ensure benefit and medical payments can be verified to ensure repricing and payments are performed according to fee schedules and contracted rates.

**Original Response:**

“Risk Management agrees with this recommendation, further we endeavor to provide the best medical care to all injured workers duly owed no more, or no less, to achieve this end, we depend on Providers, Insurers, Third Party Adjusting Services, Independent Bill review services, Risk Management Information Systems, internal staff and all County operational staff follow State, Federal and internal policies. Additionally, the new Third-Party Administrator (TPA) contract includes the specific wording to ensure that the county has better ability to review all aspects of repricing, where appropriate, to include dissemination of fee schedules and/or contracted rates.”

**Status of Corrective Action: OPEN/PARTIALLY COMPLETED**

**Auditor Comments:** Corrective action has started but has not adequately addressed the original audit comment. Since last audited, the TPA contract was revised to ensure Risk Management has access to review all aspects of claims billing and repricing, where appropriate; however, internal verification procedures have not yet been implemented.

**3. There is no “Right to Audit” clause included in contract documents.**

**We recommend** the Risk Management Division include a “Right to Audit” clause in the contract negotiations for Workers’ Compensation Program Services.

**Original Response:**

“Risk Management agrees with this recommendation and has successfully worked with the Purchasing Division to have a ‘Right to Audit’ clause within the contract for ‘Third Party Administration’ services in the new contract beginning November 1, 2020.”

**Status of Corrective Action: CLOSED**

**4. PGCS (the Third-Party Administrator “TPA”) paid penalties and interest that were its responsibility out of County funds.**

**We recommend** the County review payments made by the TPA to ensure they are appropriate.

**Original Response:**

“The County agrees with this recommendation and appreciates the assistance of Internal Audit in the recovery of \$3,952.33 resulting from this audit.”



**Status of Corrective Action: CLOSED**

- 5. The contract with the Third-Party Administrator (TPA) has been renewed for several consecutive years without going through the competitive procurement process.**

**We recommend** the County seek competitive solicitation for its Workers' Compensation Program upon expiration of the current contract.

**Original Response:**

"An RFP (Request for Proposal) for Workers' Compensation TPA services has been completed and the resulting contract will be effective November 1, 2020."

**Status of Corrective Action: CLOSED**

- 6. The Risk Management Division has not updated Standard Operating Procedures for Random Drug Testing and Workers' Compensation Claims since 2013.**

**We recommend** the Risk Management Division update the Standard Operating Procedures for Random Drug Testing, Workers' Compensation Claims, and others if appropriate.

**Original Response:**

"The Risk Management Division will update, where appropriate, various Standard Operating Procedures that relate to Workers' Compensation Program in the coming year."

**Status of Corrective Action: CLOSED**

- 7. Internal Audit identified inconsistencies with claims compensation, reporting and recordkeeping.**

**We recommend** the Risk Management Division increase controls to verify the adjuster handling the claim places copies of documentation mailed or provided to employees in the file to support compliance with documentation requirements.

**Original Response:**

"Risk Management agrees with this finding, as the Third-Party Administrator (TPA) could not provide the county copies of 4 of the information packets mailed to the claimants out of the 37 claims sampled. In discussion with the TPA, they were quite certain they were mailed but the Adjuster handling the claim filed to place copies in the file. Since the County will be able to view documents contained within the TPA claim system under the new contract we will be better able to monitor this measure of performance of the TPA."

**Status of Corrective Action: OPEN**

**Auditor Comments:** Corrective action has not been taken to adequately address the original audit comment. While Risk Management has the ability to review informational packets mailed by the TPA, internal monitoring procedures have not yet been implemented.

**8. Post injury/accident drug testing is not being performed with emergency transport as required by County policy.**

**We recommend** the County ensure that practices align with Charlotte County Policy 3.24 by requiring that all employees involved in a job-related accident that results in medical attention beyond basic first aid or property damage are automatically subjected to substances abuse testing, regardless whether they were non-emergency injuries or injuries requiring emergency transport.

**Original Response:**

“Risk Management does agree with this finding. It should be noted that the Bob Pryor Employee Health Clinic performs drug screens on all non-emergency injuries. However, the findings from the selected sample of claims included Emergency Transport, or injuries too severe to be treated at the Employee Health Clinic, or that occurred outside of Employee Clinic Hours which required immediate treatment, thus drug testing may not have been practical or possible. Risk Management will have discussions with Hospital Administration (s) and certain Urgent Care centers for testing capability. Lastly, Charlotte County continues to be recognized by the State and qualifies for a Drug Free Workplace Credit on our Annual (Quarterly) Workers’ Compensation Assessment Billing and for Premium rating on WC excess insurance coverage.”

**Status of Corrective Action: CLOSED**

**9. Forms were not consistently completed in the manner and time required by the County’s Claims Procedure Manual.**

**We recommend** Risk Management increase controls to ensure forms are consistently completed in the manner and time required.

**Original Response:**

“Generally, Risk Management does agree with this recommendation as presented, based upon the actual forms reviewed. Three forms were examined for the 37 complex claims examined out of the 603 claims for the Audit period. Workers’ Compensation Claims Management has been transitioning away from paper forms where ever practical for many years using email and software systems. Risk Management will be streamlining these forms to better align with current technologies while still preserving facts of the claim(s).

Workers’ Compensation Sick/Vacation Election Form; This form will be updated to better reflect current elections, including electronic verification abilities for the worker to choose. One item of note, the finding

that the form was signed ‘...days after the incident’ being compared to ‘...within 24 hours of the accident’ as stated in the Risk Management Claims Procedure Manual is not particularly relevant, other than to say the 24 hours is to strongly encourage rapid reporting. Recall, Risk Management does still have a duty by Law to accept any late reported claim and determine its compensability, or lack thereof, so this measure has no merit, or shortfalls of the policy or form.

First Report of Injury or Illness Forms; This form will be revised to better align with current technologies as referenced earlier.

Supervisor’s Incident Investigation Forms; It is anticipated that this form, or rather function, will be entirely made electronic moving forward as much of the investigation(s), subsequent Loss Control activities and/or response from the incident are captured entirely by means other than on the ‘form’. Lastly, all incidents are investigated by Risk Management Staff, Operation Staff and by our Third-Party Administrator (TPA).”

**Status of Corrective Action: CLOSED**

#### **ACKNOWLEDGEMENT**

We would like to thank the Charlotte County Risk Management Division, Fiscal Services and Purchasing Divisions, and the Clerk Comptroller’s Division for their time and assistance in the completion of this follow-up audit.

Audit performed by:

Misti Payette, CIA, CRMA, CGAP

Internal Auditor II

Charlotte County Clerk of Circuit Court and County Comptroller



## MEMORANDUM

Date: April 11, 2024

To: Dan Revallo, Internal Audit Director, Charlotte County Clerk of Courts and Comptroller

Cc: Gordon Burger, Director Budget and Administrative Services, Kathryn Peto, Liability and WC Claims Coordinator

From: Ray Carter ARM, Risk Manager, Charlotte County Risk Management Division

Subject: Responses to the Follow up Internal Audit review of the Workers' Compensation Program of the Risk Management Division in the Office of Budget and Administrative Services Department

Please find below the list of recommendations from your department, and the response from the Board.

- 1. Recommend:** The Risk Management Division does not have the ability to review the TPA's underlying documentation to evaluate its performance and compliance with the contract's scope of service.

**Response:** While Risk Management agrees with this finding in part, we also believe that the Third-Party Administrator (TPA) for Claim Services does follow the letter and spirit of the current agreement in place. Also, we do believe that clearly defined expectations, including a right to audit the TPA's work, included in the scope of services, have been included in a new contract resulting from a Request for Proposal (RFP) recently completed. The new contract is expected to be in place on November 1, 2020.

**Follow up Audit Response:** Risk Management agrees with the **CLOSED** status of the original finding.

- 2. Recommend:** The County ensure benefit and medical payments can be verified to ensure repricing and payments are performed according to fee schedules and contracted rates

**Budget & Administrative Services Department**

18500 Murdock Circle | Port Charlotte, FL 33948-1068

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**Response:** Risk Management agrees with this recommendation, further we endeavor to provide the best medical care to all injured workers duly owed no more, or no less, to achieve this end, we depend on Providers, Insurers, Third Party Adjusting Services, Independent Bill review services, Risk Management Information Systems, internal staff and all County operational staff follow State, Federal and internal policies. Additionally, the new TPA contract includes the specific wording to ensure that the county has better ability to review all aspects of repricing, where appropriate, to include dissemination of fee schedules and/or contracted rates.

**Follow up Audit Response:** Risk Management agrees with the OPEN/PARTIALLY COMPLETED status. Risk does have the ability thru the rebid contract to access two software platforms to verify medical payments by procedural code do not exceed the State established fee schedule, however it is not practical to examine all payments/procedures in the detailed billing due to time and resource constraints. In our follow up discussion with Internal Audit we agreed to include a few 'select' codes within the Weekly Check Register to verify. This will be included in the Job Description of our new Sr. Administrative Assistant and a Standard Operational Procedure (SOP) which will clearly define the process. Risk does appreciate the recommendation and concurrence with Internal Audit on this new process.

- 3. Recommend:** The County include a "Right to Audit" clause in the contract negotiations for Workers' Compensation Program services

**Response:** Risk Management agrees with this recommendation and has successfully worked with the Purchasing Division to have a 'Right to Audit' clause within the contract for 'Third Party Administration' services in the new contract beginning November 1, 2020.

**Follow up Audit Response:** Risk Management agrees with the **CLOSED** status of the original finding.

- 4. Recommend** the County review payments made by the TPA to ensure they are appropriate.

**Response:** The County agrees with this recommendation and appreciates the assistance of Internal Audit in the recovery of \$3,952.33 resulting from this audit.

**Follow up Audit Response:** Risk Management agrees with the **CLOSED** status of the original finding.

- 5. Recommend** the County seek competitive solicitation for its Workers' Compensation Program upon expiration of current contract.

**Response:** An RFP for Workers' Compensation TPA services has been completed and the resulting contract will be effective November 1, 2020.

**Follow up Response:** Risk Management agrees with the **CLOSED** status of the original finding.

6. **Recommend:** The Risk Management Division update Standard Operating Procedures for Random Drug Testing, Workers' Compensation Claims, and others if appropriate.

**Response:** The Risk Management Division will update, where appropriate, various Standard Operating Procedures that relate to Workers' Compensation program in the coming year.

**Follow up Response:** Risk Management agrees with the **CLOSED** status of the original finding.

7. **Recommend:** The Risk Management Division increase controls to verify the adjuster handling the claim places copies of documentation mailed or provided to employees in the file to support compliance with documentation requirements.

**Response:** Risk Management agrees with this finding, as the TPA could not provide the county copies of 4 of the informational packets mailed to the claimants out of the 37 claims sampled. In discussion with the TPA, they were quite certain they were mailed but the Adjuster handling the claim failed to place copies in the file. Since the County will be able to view documents contained within the TPA claim system under the new contract we will be better able to monitor this measure of performance of the TPA.

**Follow up Response:** Risk Management agrees with the OPEN status of this finding. While our sample of claims had no finding of missing documents, we did identify the need to develop a system to verify the 'employee mailings' thru our access to their database as our sample did show a shortfall to one claim. Upon notice of the shortfall to the TPA they found the forms were 'misfiled' into another claim by the adjuster. Risk Management will include this task into a job description of our Senior Administrative Assistant, and develop a SOP to memorialize the process.

8. **Recommend:** The County ensure that practices align with Charlotte County Policy 3.24 by requiring that all employees involved in a job-related accident that results in medical attention beyond basic first aid or property damage are automatically subjected to substance abuse testing, regardless whether they were non-emergency injuries or injuries requiring emergency transport.

**Response:** Risk Management does agree with this finding. It should be noted that the Bob Pryor Employee Health Clinic performs drug screens on all non-emergency employee injuries. However, the findings from the selected sample of

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claims included Emergency Transport, or injuries too severe to be treated at the Employee Health Clinic, or that occurred outside of Employee Clinic Hours which required immediate treatment, thus drug testing may not have been practical or possible. Risk Management will have discussions with Hospital Administration(s) and certain Urgent Care centers for testing capability. Lastly, Charlotte County continues to be recognized by the State and qualifies for a Drug Free Workplace Credit on our Annual (Quarterly) Workers' Compensation Assessment Billing and for Premium rating on WC excess insurance coverage.

**Follow up Response:** Risk Management agrees with the **CLOSED** status of the original finding.

- 9. Recommend:** Risk management increase controls to ensure forms are consistently completed in the manner and time required.

**Response:** Generally, Risk Management does agree with this recommendation as presented, based upon the actual forms reviewed. Three forms were examined for the 37 complex claims examined out of the 603 claims for the Audit period. Workers' Compensation Claims Management has been transitioning away from paper forms wherever practical for many years by using email and software systems. Risk Management will be streamlining these forms to better align with current technologies while still preserving facts of the claim(s).

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First Report of Injury or Illness Forms; This form will be revised to better align with current technologies as referenced earlier.

Supervisor's Incident Investigation Forms; It is anticipated that this form, or rather function, will be entirely made electronic moving forward as much of the investigation(s), subsequent Loss Control activities and/or response from the incident are captured entirely by means other than on the 'form'. Lastly, all incidents are investigated by Risk Management Staff, Operational Staff and by our TPA.

Follow up Response: Risk Management agrees with the **CLOSED** status of this finding.

Risk Management would like to recognize the work, and professionalism, of the Internal Audit Division relating to this follow up Audit. We would also like to recognize the current WC Experience Modification Factor, a measure calculated by the State for every WC program throughout Florida has trended down since 2019: 0.88 to 0.61 a reflection that Loss Control initiatives, some of which that Internal Audit identified, contributed to this success.

The diversity of County Operations provides many unique challenges, and exposures, for our employees in their daily work. Risk Management takes tremendous pride in the deliverance of a Risk Management program which responds to these exposures through our Safety and Loss Control efforts including Orientations, Trainings, safety meetings, and Communications. We look forward to continuing new initiatives for the betterment of the program, the safety of our employees, for continuing the exceptional care provided to those who are injured on the job and our relationship with the Clerk assisting in delivering on these initiatives.





*Serving with compassion, expertise and efficiency in support of our community*