

Revised January 12, 2025

FINANCIAL POLICY

SUBJECT: EMERGENCY VOUCHER

The Governor has the authority to sign executive orders under section (s.) 252.36, Florida Statutes (F.S.). All executive orders have the full force and effect of law. Most executive orders are for emergencies dealing with hurricanes, tropical storms, wildfires, floods, tornadoes, citrus canker, and other states of emergency. An executive order may suspend the purchasing rules and regulations to expedite the response to the emergency. The Department of Financial Services, Division of Accounting and Auditing (A&A) has processes in place to assist impacted agencies during declared emergencies. The Florida Planning, Accounting, and Ledger Management system has functionality to mark a payment voucher with an emergency indicator. This indicator should not be used except during times of a declared emergency, and then only with collaboration and agreement by A&A. Authority driven by s. 17.03, F.S.

Requests for Emergency processing will be handled on a case-by-case basis and will be limited to extraordinary circumstances in lieu of the normal payment process.

- Agencies are expected to engage the A&A as early in the process as possible.
- As soon as a need to utilize emergency functionality is anticipated, agencies must contact the Chief of Auditing.
- If A&A is not notified in a timely manner it will result in delays to process the request.
- Requests to bypass the normal payment process and to utilize emergency voucher functionality must include the following:
 - Justification for the request
 - Sufficient notice
 - A point of contact
 - Sufficient documentation to process the payment request

The Director of A&A or designee will approve all emergency voucher requests.

Accounting and Auditing will notify the agency's leadership if multiple special handling requests are submitted and do not meet the appropriate criteria.

Please contact the Bureau of Auditing at audit.info@myfloridacfo.com with questions.