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Assignment of Claims for Collection Report 17.20

By: Gabe Franklin

State of Florida Agencies are statutorily required by Section 17.20 (4), F.S. to account for their delinquent account receivables. All agencies must submit an annual report to the Chief Financial Officer through the Bureau of Financial Reporting (BFR), President of the Senate, and the Speaker of the House of Representatives, by October 1.

There are three sections that agencies must complete:

- a. 17.20 (4)(a) – Accounts Referred to Collection
- b. 17.20 (4)(b) – Accounts Not Referred to Collection
- c. 17.20 (4)(c) – Accounts Written-Off and/or Waived

Each tab deals with a different type of account:

Tab A: Referred to collection – This will be your agency's accounts that were submitted to a debt collection agency for this fiscal year.

Tab B: Not referred to collection – This will be the accounts your agency did NOT submit to a debt collection agency. This can be due to a number of reasons, whether the debtor is deceased, has declared certain types of bankruptcy, or falls under one of the exemptions an agency has with Accounting and Auditing (A&A).

Tab C: Accounts written-off and/or waived. This will be all the accounts that an agency has written off or waived due to approved exemptions this fiscal year.

Six weeks prior to the due date of the 17.20 report, DFS will send out DFS-A6-2095-Annual Report of Claims for Collections Form. This is no longer on the A&A website due to new guidelines for forms kept on the site. Reminder emails will be sent out as the due date gets closer. Once DFS receives all agency reports, BFR compiles the data into three different Excel workbooks that are needed for the 17.20 Report.

It is the responsibility of the assigned agency Debt Collection staff to check agency reports for accuracy and to perform Chief Financial Officer (CFO) duties as specified in 17.20 (5)(a), 17.20 (5)(b), 17.20 (5)(c) and 17.20 (5)(d). Assigned staff will use the reports submitted by the agencies to create the Section 17.20(5) report, which will be published on the A&A website on or before December 1 each year.

Direct questions can be submitted to: Financialreporting@myfloridacfo.com.



Boneyard Beach,
Jacksonville
By Renée Hermeling

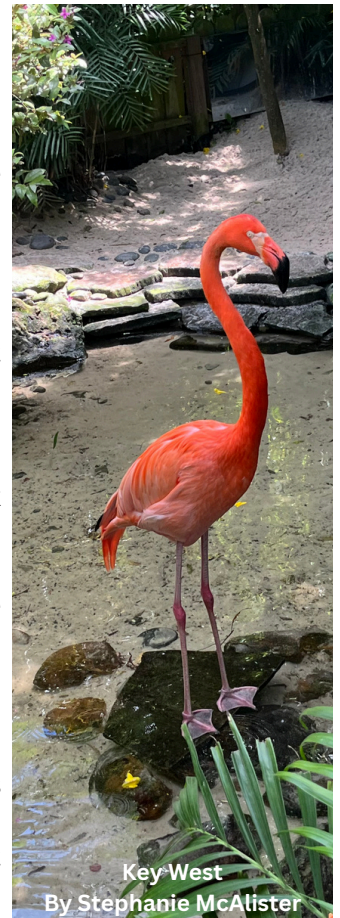
ACFR Guidance

By: Dylan Cargle

The Statewide Financial Reporting Section (SFRS) within the Bureau of Financial Reporting (BFR) publishes the Annual Comprehensive Financial Report (ACFR) Guidance, a foundational resource that governs how Florida's state agencies close their books and report financial activity at fiscal year-end.

Including approximately 25 checklist items, the guidance walks agencies through the full closing process, from confirming that trial balances are in balance and reconciling intra- and inter-fund transactions, to verifying cash and investment balances against State Treasury records, calculating compensated absences and depreciation, and properly classifying capital assets and long-term debt. Each item is paired with specific general ledger codes, required forms within the Workiva closing platform, and validation reports agencies can use to self-check their work before submission.

Beyond the core checklist, the guidance offers detailed technical direction on more nuanced accounting matters: distinguishing true transfers from routine payments, recording escheat and unclaimed property, accounting for risk financing and insurance recoveries, applying accrual principles under modified versus full accrual bases, and testing capital assets for impairment. This guidance serves a critical purpose in confirming the financial data submitted by individual agencies is accurate, internally consistent, and properly reconciled, so that Florida's ACFR can be assembled with confidence. For finance and accounting staff across the state, it remains an essential reference for navigating year-end close with precision and compliance in mind.



Cutover Planning

By: Rachael Lieblich

After years of dedicated preparation, Florida PALM Financials, Payroll, and Data Warehouse goes live on January 12, 2027! While deployment activities begin in December 2026, preparation activities are happening now.

To help agency Finance and Accounting offices prepare for the transition from FLAIR to Florida PALM, Accounting & Auditing (A&A) issued critical pre-cutover guidance and deadlines in Agency Address Memorandum No. 8. This memo is organized chronologically and by key topics such as Assets, Payroll, and Disbursements. To support this guidance A&A created a job aid to visually represent in calendar format the required cutover activities. The job aid will be available on the [A&A Florida PALM Connection page](#).

Agency Addressed Memorandum No. 6 was also published. This memo provides important information related to payroll tasks for calendar year 2026, and important reminders to help transition to Florida PALM smoothly.

A&A also created a webpage to help agencies communicate information about the new business processes to suppliers and agency personnel [Accounting System Upgrade Q&A](#). Answers to questions like – do employees need to take action to continue to receive electronic W2 and where will employees get electronic 2026 Form W2 – are available here. We encourage you to share this website.

Additional resources to support cutover activities are coming soon; check the [A&A Memos](#) page for updates.

The Focal Point Update

By: Donna Vollertsen and Mary Villiers

As highlighted at recent FASM meetings and featured in Issue 13 of The A&A Ledger, the Division of Accounting and Auditing (A&A) is rolling out an exciting upgrade to how state agencies access financial policy. We're building a one-stop, easy-to-use hub for all financial guidance called The Focal Point.

While construction is still underway, and many topics are actively being written, you will already see some of the major categories for articles taking shape, including:

- Asset Management
- Financial Recording and Reporting
- Financial Agreements (Contracts, Grants, Projects)
- Satisfying Obligations of the State (Payments, Payroll)
- Receivables Management (Bad Debt and Debt Collections)

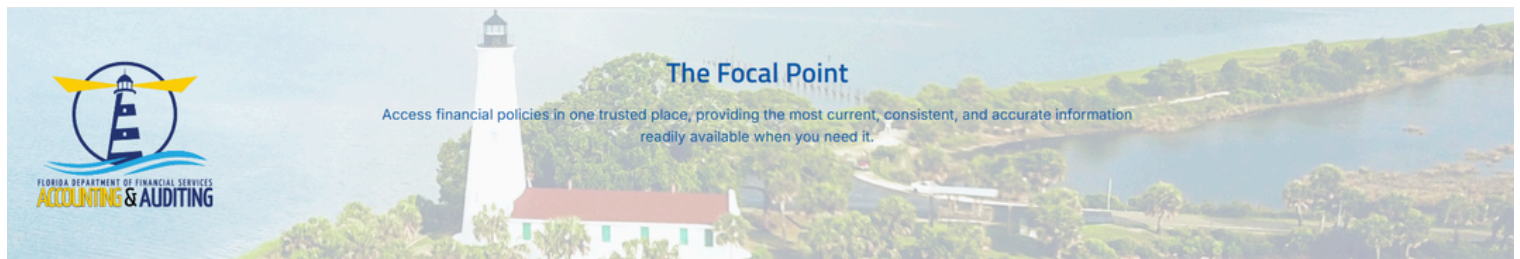
Currently the Reference Guide for State Expenditures are alphabetically organized. However, The Focal Point will provide similar content organized by categories such as "Satisfying Obligations of the State" and "Financial Agreements" with related articles like, "Acknowledgement for Goods and Services", "Advance Payments", "Assignment of Payments", etc. Within each topic you will find authority and general guidance to assist with daily activities.

The CFO Memorandums have been incorporated into The Focal Point categories, topics and articles. This makes searching for information easier using the global search function. Simply enter a key word or topic and articles containing this information will be displayed for selection.

Each area will grow over time with articles, resources, and tools designed to make your work easier and more efficient.

Here's where you come in – your insight is essential to making **The Focal Point** truly useful. By sharing your questions, challenges, and suggestions, you help us improve the platform, resolve issues faster, and confirm the guidance matches real business needs.

If you have feedback, please send your thoughts to DFSFinancialEd@myfloridacfo.com.



Financial Policy and Guidance Resource Center

 Asset Management

 Financial Recording and Reporting

 Financial Agreements
(Contracts, Grants, and Projects)

 Satisfying Obligations of the State
(Payments and Payroll)

 Receivables Management
(Bad Debt and Debt Collections)

Memos of Note

Agency Addressed and Chief Financial Officer Memoranda are issued regularly by the Division to share information, provide guidance, and distribute policy to agency personnel. The following memos were published within the last quarter.

AAM No. 3	Chapter 2026-233 An Act Implementing the General Appropriations Act	Section 140 of the implementing bill for the General Appropriations Act provides that State Agencies and the Judicial Branch can establish a mileage allowance for official state employee travel by privately owned vehicles up to the current rate established by the Internal Revenue Service.
AAM No. 6	2026 Payroll Cutover Calendar Information	Establishes important payroll specific cutover activities to prepare for cutover from FLAIR to Florida PALM.
AAM No. 8	Florida Accounting Information Resource (FLAIR) And Florida PALM Cutover Activities	Establishes important cutover activities and due dates to prepare for cutover from FLAIR to Florida PALM.

Fiscal Year 2025 - 2026 In Review

The following statistics were obtained by the monthly Performance Measures completed by every bureau and team within A&A.

