



The A&A Ledger

Florida Department of Financial Services | Division of Accounting & Auditing

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INTERNAL CONTROLS RELATED TO THE BATCH FILES AND SPREADSHEET UPLOADS

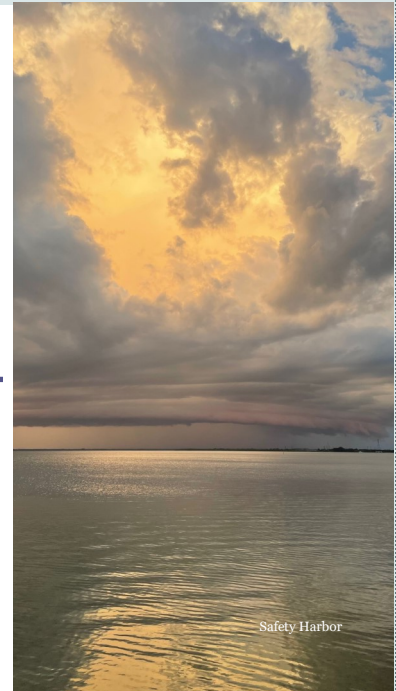
By Mark Merry

We are all familiar with the Florida PALM Role Mapping handbook, but how many of us have analyzed our own internal business systems and processes that will play a role in creating payments in Florida PALM? In Florida PALM, payments can be input individually or can be processed through spreadsheet uploads. Payments can also be batch loaded to Florida PALM from pre-approved agency business systems. Each time we process a payment, we assert that the payment is in compliance with law, properly authorized, represents a valid obligation, and is properly recorded.

In creating payment files, we need to think in terms of internal control activities to prevent and detect undesirable events from occurring. Prevention means having the proper internal controls on the front end so that only properly supported payments are processed. This should include identifying potential over payments, improperly documented payments and/or recording errors.

The second line of defense are detection controls which occur when the preventive controls fail to detect certain types of errors prior to the transaction. These controls are usually in the form of analytical reports, reconciliations, analyses, and in some cases artificial intelligence.

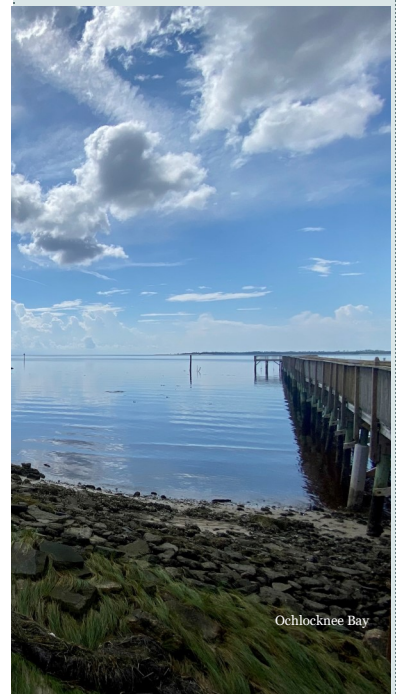
For example, if a supplier routinely receives on average \$50,000 per month in payments and suddenly there is a \$5 million payment. Would your process identify this? It is important to keep in mind that prevention and detection controls must work together, and one should never rely solely on detection controls. Soon, we'll introduce a tool to help evaluate your processes. Stay tuned.



Safety Harbor

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FLIPS IN FOCUS

BY SARAH SINGLETARY

The Florida Integrated Payee System (FLIPS) will bring big improvements to the way the state collects and validates payee information. FLIPS is setting the standard for efficient, secure, and user-friendly financial operations.

What to love about FLIPS:

- Need for payees to change mailing address or banking information? FLIPS makes it simple to update payee profile in one secure place.
- FLIPS brings better coordination between agencies and payees, so you're always in the loop and never left waiting!
- No more submitting the same information to different agencies. Enter payees details once, and they're ready to receive payments statewide.



FLIPS simplifies and speeds up how payees get paid. It provides a single, secure system where payee information is managed centrally and payments are processed faster making the entire experience more transparent, accurate, and efficient.

Stick with us - FLIPS is flipping the script!

REFERENCE GUIDE FOR STATE EXPENDITURES

BY LETISHA WILLIAMS

Section 17.29, F.S., gives the CFO the authority to prescribe rules to fulfill the constitutional and statutory duties, which include procedures or policies related to the processing of payments from any applicable appropriation.

The Bureau of Auditing is committed to ensuring fiscal accountability for the taxpayers of Florida. By maintaining oversight of funds disbursed from the State Treasury, the Bureau provides reasonable assurance that all payments represent valid obligations.

To support these efforts, the Bureau established the Reference Guide for State Expenditures. This guide provides state agencies with clear and concise guidance on the requirements applicable to the disbursement of funds from the State Treasury. This guide applies to all payment methods, including warrants, electronic funds transfers, and purchasing cards. The guide serves as a reference to support agency compliance with applicable laws and rules. While it does not cover every possible scenario, agencies are encouraged to consult with the Bureau for case-specific determinations.

Guiding Principles

- **Accountability** – Funds disbursed must be properly authorized, accurately recorded, and align with legal and financial obligations.
- **Compliance** – All transactions must conform to applicable statutes, administrative codes, and established financial policies.
- **Transparency** – State agencies must exercise due diligence in payment processing to maintain the integrity of financial operations.
- **Collaboration** – When unique or complex situations arise, agencies should engage with the Bureau to ensure appropriate resolution.

The Bureau is committed to providing clearly defined expectations to ensure we are all on the same page.

IMPORTANCE OF SUBMITTING TIMESHEETS TIMELY

BY CONSTANCE PARRAMORE, KRISTIN ZAPATA & HEATHER HALL

Employees are responsible for submitting accurate timesheets on a specific cadence and supervisors are responsible for reviewing and approving the timesheets timely. Outstanding timesheets are timesheets that have not been approved and remain in submitted status or were returned for corrections and never resubmitted.

While having an approved timesheet is not required for a career service employee to be paid, outstanding timesheets can pose several issues if the employees use leave or leave state employment. The most common issue is an overpayment of wages. An overpayment can occur when a timesheet is not submitted timely or if it is approved late and that timesheet includes hours of Leave Without Pay. An overpayment of wages could cause a hardship to the employee who must repay the amount. This also creates additional work on the agency to recoup funds, process and approve overpayment adjustments and update timesheet and leave balances. If the employee terminates, the return of the overpayment becomes increasingly difficult.

Another issue resulting from outstanding timesheets is the employee leave balances will not update in People First. This could allow employees to use more leave than is available, which would result in an overpayment. The Bureau of State Payrolls conducts several different Quality Assurance Reviews (QARs) throughout the year; one is a review of Outstanding Timesheets. During the last QAR for Outstanding Timesheets, five agencies were selected, with a total of 10,216 employee timesheets reviewed. There were 27 employees that still had outstanding timesheets and of those, 18.5% had left their agencies prior to the timesheets being approved. It is extremely important that employees who are leaving state employment have an approved timesheet by their last day of employment.

It is important for employees to ensure that timesheets are submitted in a timely manner and supervisors should verify subordinates' timesheets are approved timely to avoid pay and leave balances issues.

Why is this important?

Accurate Payroll Processing

- Timely submission ensures that employees are paid correctly and on schedule.
- Delays can lead to incorrect payments, causing a pay discrepancy.

Compliance with Labor Laws

- Accurate records of hours worked are required by Florida and Federal law.
- Timely submission helps the organization remain compliant with wage and hour regulations.

Accountability and Transparency

- Encourages responsibility among employees and management.
- Helps maintain an audit trail for performance and productivity reviews.

NEW SEMESTER TRAINING CALENDAR

BY DAMIEN JONES

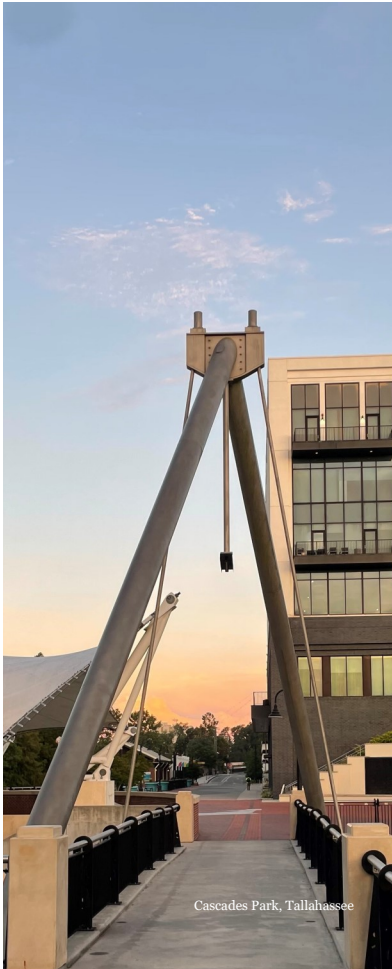
We're excited to announce that the new semester training calendar for July 2025 through December 2025 is available! These courses are designed to strengthen your understanding of state financial systems and improve compliance practices.



This semester, we're offering both webinar and in-person training options. Come join us live, connect with your peers, and gain valuable insights in an engaging classroom environment. Classes include:

- Florida PALM Navigation
- FLAIR to Florida PALM Chart of Accounts (COA) Training
- Florida PALM Security Access Manager (SAM)
- Advancing Accountability (AA)
- Monitoring Steps for Success

All trainings can be viewed on our DFS Training Calendar at: [Office of Florida Financial Education Trainings](#). Don't miss your chance to get ahead—reserve your seat and encourage your coworkers to do the same!



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MEMOS OF NOTE

Chief Financial Officer Memorandums communicate policy regarding accounting and payment information and are published online. Annually, A&A reviews these memos; memos can be retired, revised, or unchanged. Memos are republished at the start of the new fiscal year. Below is a summary of the revised memos.

#	Title	Summary
No. 2	Reference Guide for State Expenditures	Link update.
No. 6	Clerks of Court Accounting Methodology for Chapter 2008-111, Law of Florida	This memo is to be retired (Effective July 1st).
No. 18	Prompt Payment Compliance and Interest Penalty Monitoring	Link update.
No. 26	Administrative Health Insurance Assessment	General Appropriations Act and Implementing Bill updated.
No. 30	Advancing Accountability Requirements	New CFO Memo.

A&A WEBSITE SPOTLIGHT!

If you want to see how A&A is preparing for Florida PALM, check out the new [A&A's Florida PALM Connection](#) web page. This web page contains the following topics:

- Data Management
- Revenue Standardization
- Financial Policy Updates
- PCARD Updates (Coming Soon)
- UAT Testing Collaboration (Coming Soon)
- FACTS Updates (Coming Soon)
- FLIPs—(Coming Soon)

Dates to Watch!

- **After July 7, 2025:** Statewide documents numbers will be reset to begin with number X6000000001.
- **On Tuesday, July 15, 2025:** Deadline for processing certified forward travel in the Statewide Travel Management System.
- **On Thursday, July 17:** Agencies must request their incurred certified forward data be transferred to OPB by 2:00 PM.
- **By Monday, September 22, 2025:** Agencies must enter FLAIR vouchers into Departmental FLAIR to avoid unprocessed vouchers.