DATE: September 15, 2026

TO: Agency Addressed (No. 08, 2026-2027)

FROM: Renée Hermeling, Division Director
Division Director of Accounting and Auditing
Department of Financial Services

SUBJECT: FLORIDA ACCOUNTING INFORMATION RESOURCE (FLAIR) AND FLORIDA PALM CUTOVER ACTIVITIES

This memorandum provides information related to the FLAIR and CMS Florida PALM cutover activities for the Department of Financial Services (DFS) and state agencies. The dates within the memorandum are subject change; all updates will be noticed through the standard Agency Addressed Memorandum distribution channels.

All times are Eastern Daylight Savings Time.

In preparation for the Florida PALM go-live on January 12, 2027, agencies are encouraged to complete as much in-progress work as possible to limit agency operation interruptions.

On December 16, 2026, the Florida PALM Project, along with the Florida PALM Executive Steering Committee, will decide whether to officially begin the Cutover period activities.

To support agencies in preparing for the Cutover period, FLAIR will have extended hours of operation beginning Monday, November 2, 2026, through Tuesday, December 22, 2026:

- Monday through Friday: 7:00 a.m. to 8:00 p.m.
- Saturdays: 7:00 a.m. to 7:00 p.m.
- Sundays: Unavailable

FLAIR will have reduced hours of operation on December 23, 2026, from 7:00 a.m. until 5:00 p.m.

FLAIR, Departmental, Central, and Payroll (PYRL) will be unavailable to all users on December 24, 2026.

Plan accordingly for FLAIR will be unavailable during the following holidays:

- Veterans Day – Wednesday, November 11, 2026
- Thanksgiving – Thursday, November 26, 2026
- Day after Thanksgiving – Friday, November 27, 2026

Forida PALM hours of operation are found at: https://myfloridacfo.com/floridapalm/user-support/operations.

ASSETS

Risk of Noncompliance: Assets must be recorded with complete accounting records and be in active status in the FLAIR Property Master File to properly convert to Florida PALM. Depreciation for all active assets must also be run in FLAIR through December 2026 for accurate conversion. If these activities are not completed on time, the asset may not be converted and will need to be added by the agency after Florida PALM go-live.

NOVEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
1	November 30, 2026	Activity: Last day to complete capital asset cleanup and make necessary updates/corrections in FLAIR Property Master File.

DECEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
2	December 10, 2026	Activity: Last day for agencies to complete assets depreciations in FLAIR. Once depreciation is complete, review the results and adjust as required.

DISBURSEMENTS

Risk of Noncompliance: Each of the following cutover activities has a unique risk; be mindful of these risks when completing the cutover activities.

NOVEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
3	November 2, 2026	Activity: Agencies must provide requests for advance payment approval for requests related to Sections 215.422 (15) and 216.181(16)(a)(b), F.S. and prepayments to the Bureau of Auditing by 12:00 p.m. This deadline does not apply to temporary advances for payments that would have been processed during the scheduled downtime. Risk: Requests received after the deadline will not be reviewed. Agency payments may be delayed.

DECEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
4	December 4, 2026	Activity: Complete adding, updating, or closing agreements in FACTS by 5:00 p.m. Beginning December 5, 2026, users can view agreements in FACTs but will not be able to make any updates.

DECEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
		Risk: Changes will not be converted.
5	December 15, 2026	Activity: Last day for agencies to approve existing Purchasing Card (PCard) transactions in Works to process in FLAIR. Risk: PCard transactions will not be vouchered in FLAIR.
6	December 15, 2026	Activity: Resolve any PCard transactions in an error status in FLAIR by December 15, 2026. Risk: Errored PCard transactions will not be vouchered in FLAIR.
7	December 15, 2026	Activity: Bureau of Auditing will not perform manual overrides for budget or cash after 4:00 p.m. on December 15, 2026. Risk: Vouchers will be deleted and must be processed in Florida PALM after go-live.
8	December 16, 2026	Activity: Departmental FLAIR will process the Works Payment Settlement File received on December 16, 2026. Risk: Vouchers will be deleted and will not be processed.
9	December 17, 2026	Activity: Travel reimbursements must be approved in STMS by December 17, 2026, for vouchering in FLAIR on December 18, 2026. Risk: Travel reimbursements not approved by December 17, 2026, will not be vouchered in FLAIR. STMS will not convert trip or transaction data from FLAIR to Florida PALM.
10	December 17, 2026	Activity: Complete entering disbursements in Departmental FLAIR by December 17, 2026; Departmental FLAIR will not process disbursements using FLAIR function code DB (including purchasing card) transactions entered on Friday December 18, 2026. FLAIR will purge the voucher print file on the night of Friday, December 18, 2026, to ensure that all vouchers are printed prior to cutover/conversion. Risk: Agency payments may be delayed until after Florida PALM go-live.
11	December 21, 2026	Activity: Submit MFMP disbursement transactions to the Bureau of Auditing's queue by 2:00 p.m. on Monday, December 21, 2026, to be processed as FLAIR transactions. Risk: Transactions will be rejected and must be reprocessed by the Agency after Florida PALM go-live.

DECEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
12	December 21, 2026	Activity: Confirm that vouchers have been received by the Bureau of Auditing by December 21, 2026, by 2:00 p.m. Risk: Vouchers will not be accepted past this date.
13	December 21, 2026	Activity: Vouchers and journals must be received by the Bureau of Auditing for payment by 2:00 p.m. on December 21, 2026, to be processed. Risk: Transactions will not be processed until Florida PALM go-live.
14	December 21, 2026	Activity: Complete clearing non-payroll related negative cash and/or budget balances by Monday, December 21, 2026. Risk: The Bureau of Auditing will not process manual journals to clear negative cash and/or budget balances. If there is not adequate cash and/or budget to process an outstanding voucher, the voucher will be deleted.
15	December 22, 2026	Activity: Agencies should approve refunds of overpayment of salary online by entering the deposit number no later than December 22, 2026, for the refund to be processed in FLAIR. Risk: Refunds will not be processed.
16	December 22, 2026	Activity: Disbursement batch files to Central FLAIR as December disbursements must be received by the Bureau of Auditing by 1:00 p.m. on Tuesday, December 22, 2026. Risk: Vouchers will be deleted and will not be processed.
17	December 23, 2026	Activity: Resolve all out-of-balance issues in Departmental FLAIR and agency general ledger (trial balances). Risk: General ledger will be out-of-balance.

DISINVESTMENTS

Risk of Noncompliance: Each of the following cutover activities has a unique risk, be mindful of these risks when completing the cutover activities.

DECEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
18	December 22, 2026	Activity: Complete processing disinvestments by 1:30 p.m. on December 22, 2026.

		Risk: Delay in disinvestment activity and funds will not be available until after go-live.
19	December 23, 2026	Activity: Disinvestment lock-out period begins. Risk: Agency may not be able to liquidate needed funds.

PAYROLL

Risk of Noncompliance: Each of the following cutover activities has a unique risk, be mindful of these risks when completing the cutover activities.

Special Note:	Employees whose payroll EFT payment is returned after December 22, 2026, please contact DirectDeposit@MyFloridaCFO.com for assistance. For further Payroll Guidance reference Agency Addressed Memorandum 2026 PAYROLL CUTOVER CALENDAR INFORMATION

DECEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
20	December 11, 2026	Activity: Notify OPS employees of adjustment in pay period. **7 Day Back OPS Employees** – Pay Period: December 11 through December 24. • Accumulated hours from December 11 – December 23 will be included with the first biweekly in Florida PALM with a pay date of January 8, 2027. • Accumulated hours from December 24 will be included with the first Supplemental in Florida PALM with a pay date of January 20, 2027. Risk: 7 Day Back OPS employees will not be prepared for adjusted pay periods.
21	December 15, 2026	Activity: All non-cash payroll adjustments that are not grossed up must be approved by December 15, 2026, to guarantee that taxes are paid by the last biweekly and monthly payrolls. Risk: Employee taxes will be understated on the employee record and out of balance.
22	December 18, 2026	Activity: Notify OPS employees of adjustment in pay period. **Regular OPS Employees** – Pay Period: December 18 through December 31. • Accumulated hours from December 18 – December 23 will be

DECEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
		included with the first biweekly in Florida PALM with a pay date of January 8, 2027. • Accumulated hours from December 24 – December 31 will be included with the first Supplemental payroll in Florida PALM with a pay date of January 20, 2027. Risk: Regular OPS employees will not be prepared for adjusted pay periods.
23	December 22, 2026	Activity: On-demand payroll transactions entered and approved by 8:00 p.m. on December 22, 2026, will be processed as December disbursements and will be warrant dated December 24, 2026. Risk: On-demand payroll transactions not approved by 8:00 p.m. on December 22, 2026, will be purged.
24	December 22, 2026	Activity: The deadline to complete ALL adjustments in Florida PALM will be December 22, 2026. Risk: All adjustments made after December 22, 2026, will be made during calendar year 2027.
25	December 23, 2026	Activity: Complete adding agency payroll accounting entries in Departmental FLAIR only. FLAIR and PYRL access removed close of business. *Note: All payroll entries should be recorded to match Central FLAIR. Payroll reallocations related to December payrolls can be processed in Florida PALM after go-live. Risk: Payroll expenditures will not be processed in FLAIR and will have to be completed in Florida PALM. This could also result in funds being out of balance for Florida PALM conversion.

SUPPLIERS

Risk of Noncompliance: Each of the following cutover activities has a unique risk, be mindful of these risks when completing the cutover activities.

DECEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
26	December 3, 2026	Activity: Submit all Statewide Vendor File (SWVF) updates requests by 5:00 p.m. on December 3, 2026, to confirm completion by 12:00 p.m. December 4, 2026. Risk: Update requests will not be processed in FLAIR.
27	December 4, 2026	Activity: Last day to complete Supplier Adds and Updates to Statewide Vendor File in FLAIR. Risk: Any Supplier activity after this date will not be converted.
28	December 4, 2026	Activity: Complete MFMP VIP Vendor Registrations. Risk: Registrations from December 5 through December 18 will not be converted to Florida PALM.

RECEIPTS

Risk of Noncompliance: Each of the following cutover activities has a unique risk, be mindful of these risks when completing the cutover activities.

DECEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
29	December 16, 2026	Activity: Clear Clearing Account receipts for current year expenditure refunds by December 16, 2026. Deposit must be placed in "T" status and verified by December 17, 2026, to have JT-2 voucher printed on December 18, 2026. Risk: Clearing Account receipts not received and verified by the Treasury will remain in the refund category (001800).
30	December 18, 2026	Activity: Request the Immediate Detail of Clearing Funds Deposits report through the CP function in FLAIR to review the Clearing Fund deposits not cleared as of December 18, 2026, by 3:00 p.m. This is a two-day process. Risk: Deposits will not be processed in FLAIR.

DECEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
31	December 18, 2026	Activity: Agencies should use the CP function to Clear the Clearing Fund process by December 18, 2026, to "T" the clearing fund deposit(s) to Treasury by December 21, 2026, by 3:00 p.m. *Note: Once the Clearing Fund has been Cleared, the deposit cannot be placed in "T" status until overnight processing has completed. Risk: Deposit will not be processed in FLAIR.
32	December 21, 2026	Activity: The JT-2 to restore budget for all expenditure refunds verified on December 17, 2026, will be available for printing on December 18, 2026. The JT's must be submitted to the Bureau of Auditing by December 21, 2026. Risk: JT's not submitted to the Bureau of Auditing by the deadline will not be processed in FLAIR.
33	December 22, 2026	Activity: Desktop and image cash letter deposits will be automatically verified on December 22, 2026, by 3:00 p.m., for deposits submitted to the bank prior to 2:00 p.m. on December 21, 2026. Risk: Late submission will delay verification.
34	December 22, 2026	Activity: Last day for Treasury to perform manual deposits by 3:00 p.m. Risk: Manual deposits will not be able to occur.
35	December 22, 2026	Activity: Agency branch deposits will automatically be verified on December 22, 2026, for deposits made at the bank prior to 2:00 p.m. on December 21, 2026. Risk: Deposits will not be processed accurately and will fail to convert into Florida PALM.
36	December 22, 2026	Activity: Complete agency batch transmission of cash receipt transactions on December 22, 2026, by 3:00 p.m. Risk: This is the last day to complete agency batch transmissions of cash receipt transactions.
37	December 22, 2026	Activity: Confirm that all deposits received at the bank prior to 3:00 p.m. on December 21, 2026, have corresponding FLAIR entries so that ALL outstanding agency receipts can be verified. Wire transfers received in the Treasury prior to 3:00 p.m. on December 22, 2026, will be verified if both the deposit has been

DECEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
		transmitted (placed in "T" status) in Departmental FLAIR and a Same Day Deposit Request has been submitted in Florida PALM. Departmental FLAIR cash receipts may be entered and placed in "T" status to Treasury for automatic verification up until 3:00 p.m. on December 22, 2026. Risk: Late submission will delay verification.
38	December 22, 2026	Activity: At 4:00 p.m. on December 22, 2026, Treasury will reject (place in "R" status) any unverified deposits remaining in Departmental FLAIR. Risk: Deposits not verified will need to be backed out and recorded as unverified receipts.
39	December 22, 2026	Activity: On the night of December 22, 2026, Departmental FLAIR will purge all outstanding cash receipts records from the cash receipts file. FLAIR will produce a report for each agency of outstanding records purged. This will be generated to RDS Form XXX4. Agencies should verify they have established a form using their agency form ID. Risk: If an agency does not establish a form before the report is generated, they will not have access to the report.
40	December 23, 2026	Activity: CMS comes down at 5:00 p.m. on December 23, 2026. Risk: Late work may not be completed before lockout.
41	December 23, 2026	Activity: Agencies should retrieve debit memos from Florida PALM and input the FLAIR accounting by 5:00 p.m. *Debit memos must be recorded to the fund where they were deducted in Central FLAIR. Reallocations of debit memos from this date can be made in Florida PALM after go-live. Risk: Not recording could result in an incorrect trial balance and the fund case being out of balance.

WARRANT / EFT CANCELLATIONS

Risk of Noncompliance: Each of the following cutover activities has a unique risk, be mindful of these risks when completing the cutover activities.

DECEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
42	December 1, 2026	Activity: Last day to submit Duplicate Warrant Requests for all Non-Payroll Warrants. Risk: Warrants will not be duplicated but can be cancelled. If a reissuance is needed, the agency will process a new voucher by December 17, 2026.
43	December 4, 2026	Activity: Last day to submit ACH/EFT add or update requests to BVR. Last day for suppliers to register in FLIPS to be included in conversion. Risk: Supplier requests submitted after this date will be processed after Florida PALM go-live.
44	December 8, 2026	Activity: Last day for employees to add, update, or stop ACH/EFT information in People First. To stop ACH/EFT after this date, contact the Bureau of Vendor Relations. Risk: Employees who stop an ACH/EFT after this date will receive payroll warrants until new ACH/EFT information can be added after go-live.
45	December 18, 2026	Activity: EFT cancellations will not be processed for the second December Biweekly, December Monthly, or the final Supplemental payroll in FLAIR. Risk: Agency will monitor overpayments and take action to collect.
46	December 22, 2026	Activity: Agency requests for the cancellation of payroll warrants in PYRL must be made by December 22, 2026. Risk: For requests to cancel warrants after December 22, 2026, please contact the Bureau of Vendor Relations.
47	December 22, 2026	Activity: Verify all non-payroll-related warrants cancelled by the agencies using the on-line cancellation system were added and approved by December 22, 2026. Departmental transactions must be entered by December 23, 2026. Risk: Warrants may not be cancelled timely. For requests to cancel warrants after December 22, 2026, please contact the Bureau of Vendor

DECEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
		Relations.
48	December 9-24, 2026	Activity: All ACH/EFT stops must be requested through the Bureau of Vendor Relations. Risk: Timely requests will prevent lost payments.

OTHER PAYMENT REQUEST INFORMATION & CONSIDERATIONS

Risk of Noncompliance: Each of the following cutover activities has a unique risk, be mindful of these risks when completing the cutover activities.

NOVEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
49	November 2, 2026	Activity: Voucher packages for executed settlement agreements must be received by the Bureau of Auditing and completed payroll-related settlement packages must be received by BOSP on November 2, 2026, to be processed as cutover disbursements. Risk: If this activity is not completed on time, these payments may not be processed until after Florida PALM go-live.
50	November 13, 2026	Activity: FLAIR and Florida PALM CMS ChartField Configuration Freeze. Risk: After this date, no data values added to FLAIR will be configured in Florida PALM. Agencies will follow the new COA request process to establish the values in Florida PALM after go-live.
51	November 30, 2026	Activity: Complete Separation of Duty (SOD) request for approval resubmissions. Due to Accounting & Auditing by 12:00 p.m. • Submit forms to Access2PALM@myfloridacfo.com • As of January 12, operational SOD conflict processes begin Risk: Conflicting Florida PALM roles may be remediated.

DECEMBER		
ID	**DATE**	**ACTIVITY & RISK OF NONCOMPLETION**
52	December 22, 2026	Activity: The last day for agencies to process Trust Fund Disinvestments and corrections is 1:30 p.m. on December 22, 2026. Agencies who have the Agency General Ledger Processor role in Florida PALM will not have the ability to process disinvestment or disinvestment corrections between December 23 and January 12 when access will be restored. Risk: Disinvestments and corrections will be made in Florida PALM after January 12, 2027.
53	December 23, 2026	Activity: Plan for Central, Departmental, Payroll, and Florida PALM processing to end. All systems will be taken offline by 5:00 p.m. Risk: No payments or deposits will be processed until "Catch Up" processing begins for select processes or until after go-live.

REFERENCES AND LINKS	
Payroll Calendar	BOSP Payroll Calendar
BOSP Payroll Preparation Manual	BOSP Payroll Preparation Manual
Reference Guide for State Expenditures	Reference Guide for State Expenditure
Job Aids for FLAIR	Job Aids for State Agency Personnel
Job Aids for Florida PALM	Florida PALM End User Training
Financial Reporting Forms	Accounting & Auditing Form Library
Florida PALM Log In	Florida PALM Access Management

DIRECT QUESTIONS TO:	
Bureau / Office & Phone	**Email Address**
Bureau of Financial Reporting - (850) 413-5511	NewAccountCode@myfloridacfo.com SFRS@myfloridacfo.com
Bureau of Auditing - (850) 413-5512	Audit.Info@myfloridacfo.com
Bureau of State Payrolls - (850) 413-5513	BOSPManagementTeam@myfloridacfo.com
Bureau of Vendor Relations - (850) 413-5516	StatewideVendorFile@myfloridacfo.com
Office of Florida Financial Education - N/A	DFSFinancialEd@myfloridacfo.com
Bureau of Funds Management (Treasury) - (850) 413-3166	BureauofFundsManagement@myfloridacfo.com
FLAIR Help Desk - (850) 413-3190	Help.Desk@myfloridacfo.com
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