

DATE: October 16, 2026

TO: Agency Addressed (No. 14, 2026-2027)

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

SUBJECT: AGENCY ACCOUNTABILITY TOOLS

Many State Agencies have developed processes that automate the creation and recording of payment requests to the accounting system to reduce staff workload and increase efficiency. These processes may be fully automated, including workflow, partially automated, or manual processes. The Division of Accounting and Auditing (A&A), Bureau of Auditing, has broadly identified the primary types of payment uploads:

- Agency Business Systems, which produce and send interface files to Florida Planning, Accounting, and Ledger Management (PALM),
- External Business Systems, which transfer interface files to Florida PALM, and
- Agency spreadsheet uploads.

Because these agency business systems act as payment drivers, each must be individually evaluated for internal control weaknesses.

The Bureau of Auditing has prepared a Model Plan for each of the three identified payment drivers. Agencies will use the Model Plan(s) that are relevant to the agency's business system(s) when drafting their specific plan(s). Each completed draft Model Plan must be sent to Audit.Info@MyFloridaCFO.com for review and approval by July 1, 2027.

Additionally, A&A created three Agency Accountability Tools (AATs) that represent the three main types of payment uploads and dually function as self-evaluation diagnostic tools to assist agencies in creating their Model Plan(s):

- Survey 1 - [Internal Agency Business System](#)
- Survey 2 - [Spreadsheet Uploads](#)
- Survey 3 - [External Agency Business System](#)

It is A&A's expectation that agencies will leverage the AATs in coordination with the Model Plans to more effectively identify baseline internal control requirements and best practices for agency operations. These tools have been published on [A&A's Tools webpage](#).

If there are any questions regarding the described tools or expectations, please contact the Bureau of Auditing at (850) 413-5512 or send an email to Audit.Info@MyFloridaCFO.com.