



MODEL PLAN SPREADSHEET UPLOAD

Department of Financial Services
Division of Accounting and Auditing
Bureau of Auditing

ACRONYMS & DEFINITIONS

External Business System (EBS)

Any technology platform, application, or database that is owned, managed, and operated by a contractor to perform the agency's business activities. These systems support functions such as case management, financial processing, reporting, workflow automation, and data management. Access is restricted to authorized agency staff, and the system operates within the agency's internal IT controls, security standards, and governance framework.

Internal Business System (IBS)

Any technology platform, application, or database whether hosted on premises or in the cloud that is owned, managed, or operated by the agency to perform its internal business activities. These systems support functions such as case management, financial processing, reporting, workflow automation, and data management. Access is restricted to authorized agency staff, and the system operates within the agency's internal IT controls, security standards, and governance framework.

Separation of Duties (SOD)

Internal control preventative requiring different individuals to perform creation, approval, authorization, and recording activities

Spreadsheet Upload Process

The process that allows an agency to complete standardized spreadsheet templates to record transactions into the State's accounting system for batch processing.

Supporting Documentation

Any required records that substantiate payment claims, approvals, or certifications, and must be accessible during reconciliation and audit review.

Workflow

A structured sequence of tasks, approvals, and validations within a system or business process that ensures transactions meet required controls before submission.

PURPOSE

Agencies using spreadsheet upload functionality to originate, prepare, review, or submit transactions to Florida PALM must maintain a documented plan demonstrating that appropriate internal controls are identified, implemented, and operating effectively.

This Model Plan was developed to help agencies create an agency-specific plan for spreadsheet-based transaction processing, regardless of whether the agency uses an internal business system, an external business system, or no business system at all, verifying all required internal controls are addressed.

Agencies that use an internal or external business system must also update their Internal Business System (IBS) or External Business System (EBS) Model Plan to confirm system-based processing, workflow, approvals, and reconciliation activities are documented consistently with this Spreadsheet Upload Model Plan.

OVERVIEW OF SPREADSHEET UPLOAD PROCESS

Agencies must provide a clear, accurate description of how spreadsheets are prepared, reconciled, reviewed, and submitted to Florida PALM. If the agency uses an internal, or external business system, describe how spreadsheet uploads supplement or interact with the systems' workflow, routing, or pre-submission review processes. This description should align with the controls documented in the agency's Internal Business System (IBS) or External Business System (EBS) Model Plan.

PRIMARY CONTACT FOR SPREADSHEET UPLOAD PROCESS

Name:

Title:

Agency/Division / Office:

Email:

Phone Number:

SECONDARY / BACKUP CONTACT

Name:

Title:

Agency/Division / Office:

Email:

Phone Number:

SPREADSHEET UPLOAD PROCESS

For the following, please provide procedural narrative regarding the system:

1. Does your Agency plan to use the Spreadsheet Upload functionality for payments in Florida Palm?

☐ Yes

☐ No

If the answer is yes, what percent of your payments will be spreadsheet uploaded.

Please select from the following:

☐ 20% or less

☐ Between 20% and 40%

☐ Between 40% and 60%

☐ 80% or higher "

2. Will the payments be keyed to the spreadsheet template by Accounts Payable Processors?

Describe whether payments will be entered into the system using the spreadsheet template by Accounts Payable Processors, including who is responsible for keying the data, how accuracy is verified, and any controls in place to ensure proper processing of payment information.

3. Will your Agency produce a spreadsheet template from a business system(s)?

☐ Yes

☐ No

Note: If spreadsheet uploads are being created from agency business systems, you may want to include the Model Plan for Internal or External Business Systems along with this survey.

If functionality for payment processing resides in a Business System(s), does the business system(s) have proper internal controls including workflow, separation of duties, origination of claims, certification of claims, proper accounting approvals and supporting documentation?

Describe how the business system(s) ensure that each payment is properly controlled throughout the payment process, including workflow, segregation of duties, origination and certification of claims, required accounting approvals, and supporting documentation. Explain how these internal controls function within the system(s) to ensure completeness, accuracy, and compliance.



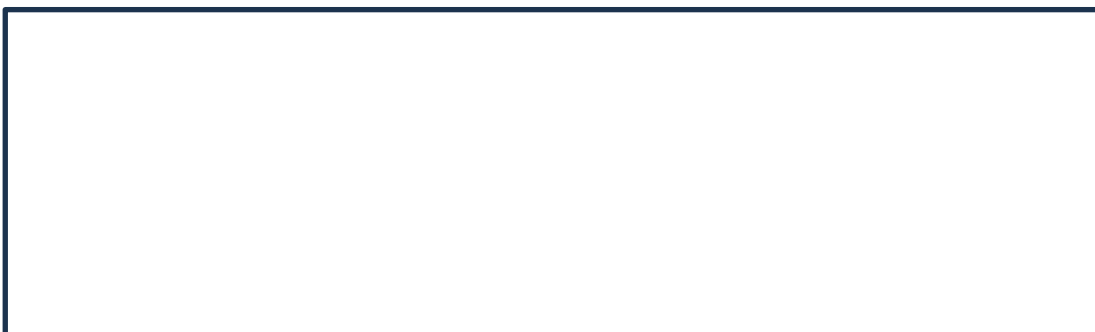
4. Does your Agency combine multiple spreadsheet templates to produce a single template?

☐ Yes

☐ No

If yes, are there controls in place to ensure accuracy and completeness?

Describe how your Agency combines multiple spreadsheet templates into a single template, including the steps involved, the controls in place to ensure accuracy and completeness, and any procedures used to verify that all required data elements are carried forward correctly.



5. After the spreadsheet is created is there a reconciliation from an individual who is independent of the one creating the spreadsheet to detect possible errors or overpayments?

Describe the reconciliation process performed after the spreadsheet is created, including how the review is conducted by an individual who is independent of the spreadsheet preparer, the steps taken to identify potential errors or overpayments, and any controls in place to ensure accuracy, completeness, and proper oversight.

A large, empty rectangular box with a dark blue border, intended for the user to describe the reconciliation process.

6. Does the reconciliation include the match and review of supporting documentation and certifications in order to make payment?

Describe the reconciliation process performed to ensure all supporting documentation and required certifications are properly matched and reviewed prior to payment, including how the verification is conducted, the steps taken to identify missing documentation or discrepancies, and the controls in place to ensure accuracy, completeness, and proper oversight before authorizing payment.

A large, empty rectangular box with a dark blue border, intended for the user to describe the reconciliation process.

7. Does the supporting documentation for each payment reside in Florida Palm?

Describe whether the supporting documentation for each payment resides in Florida PALM, including how the documentation is stored, accessed, and used to support payment verification and audit requirements.



8. If the answer to question 7 is no:

Describe where the supporting documentation for each payment is stored, including the systems, shared drives, databases, or external repositories used, and explain how the agency accesses and manages this documentation to support payment verification and audit requirements.



9. Does the final sign-off and approval to pay legal obligations of the State reside in the accounts payable office and with an individual having the authority to do so?

Describe whether the final sign-off and approval to pay the State's legal obligations is performed within the accounts payable office and confirm whether the individual providing this approval possesses the appropriate authority to authorize such payments.

