

List ID	Description	Existing Statute	Existing Statute Title / Topic	As-Is Provision (What is recommended to be changed)	Desired Change (How should the change be reflected)	Impact of Changing	Implication of Not Changing: Solution Design Considerations	Affected Organizations	Recommended Timing of Implementation
001	Change Description for Substitute Warrant From Duplicate to Replacement	17.13 17.26	Duplicate warrants lost or destroyed	Currently, the CFO is required to duplicate any warrants that may have been lost or destroyed. The term duplicate has the connotation that the issuance information, payment number, is the same.	Revise from "duplicate" to "replacement" throughout this Section.	The change provides the flexibility to adopt delivered functionality, while meeting the intent of the statute.	Florida PALM will issue replacement warrants using delivered functionality. This will mean that a new warrant number will be assigned, which is different than current practice to produce a new warrant with the same number.	DFS	May occur prior to Financials Wave
002	Provide Responsibilities for Returned Items Process Rather Than Instructions	215.34	State funds; no collectible items; procedure	Subsection (1) describes how debit memorandums shall be executed / posted to the State's accounting system. Citation: (1) Any check, draft, or other order for the payment of money in payment of any licenses, fees, taxes, commissions, or charges of any sort authorized to be made under the laws of the state and deposited in the State Treasury as provided herein, which may be returned for any reason by the bank or other payor upon which same shall have been drawn shall be forthwith returned by the Chief Financial Officer for collection to the state officer, the state agency, or the entity of the judicial branch making the deposit. In such case, the Chief Financial Officer may issue a debit memorandum charging an account of the agency, officer, or entity of the judicial branch which originally received the payment. The original of the debit memorandum shall state the reason for the return of the check, draft, or other order and shall accompany the item being returned to the officer, agency, or entity of the judicial branch being charged. The officer, agency, or entity of the judicial branch receiving the charged-back item shall prepare a journal transfer which shall debit the charge against the fund or account to which the same shall have been originally credited. Such procedure for handling no collectible items shall not be construed as paying funds out of the State Treasury without an appropriation, but shall be considered as an administrative procedure for the efficient handling of state records and accounts.	Remove reference to how the debit memorandum shall be executed / posted (i.e., via journal transfer).	The change will focus the statute on what needs to occur, rather than how it is accomplished	Florida PALM will record debit memorandums to the Treasury and agency accounting records based on returned items, and thereby not requiring agency posting of journal transfers.	Agencies	May occur prior to Financials Wave
004	Remove the Reference to FFMS Board and Coordinating Council	215.91 215.93 215.94 -96	Various	Sections 215.91, F.S., provides for a Board, chaired by the Governor, and Coordinating Council, chaired by the CFO, which are to provide guidance and adopt policies and procedures for the state's financial management processes and approve designs and ensure the exchange of unified and coordinated data between the FFMS subsystems. Sections 215.93, -94, and -95 describes the duties of the Board and Coordinating Council, the responsibilities of the subsystem owners, and the role of the Auditor General in providing support to subsystem owners and to the Board and Council.	Recommended for removal; it is not needed to implement Florida PALM.	The change will allow financial policy decisions can be more efficiently made under the direction of the subsystem owner.	The implementation of Florida PALM will require many design decisions. In order to ensure compliance with the requirement either the Board and Council should be established or exemption should be given to the Project.	DFS, EOG-LAS/PBS, DMS-MFMP, DMS-People First	May occur prior to Financials Wave
005	Modify Calculation for Carry Forward Budget at June 30	216.301(1)	Appropriations, undisbursed balances	Subsection (b) presumes that the remaining release available is equal to the amount of undisbursed appropriation. This assumes that the timing of the use of release balance and disbursement is simultaneous. In Florida PALM, the release balance will be reduced at the time a payable and/or an encumbrance is generated by the system; this includes payables with a future-scheduled payment date. The disbursement will occur based on the payment scheduled date, which may not be the same business day. Citation: (b) The undisbursed release balance of any authorized appropriation, except an appropriation for fixed capital outlay, for any given fiscal year remaining on June 30 of the fiscal year shall be carried forward in an amount equal to the incurred obligations identified in paragraph (a). Any such incurred obligations remaining undisbursed on September 30 shall revert to the fund from which appropriated and shall be available for reappropriation by the Legislature. The Chief Financial Officer will monitor changes made to incurred obligations prior to the September 30 reversion to ensure generally accepted accounting principles and legislative intent are followed.	Recommended for removal; it is not needed to implement Florida PALM.	Modification of the statute will allow for alignment of Florida PALM functionality to record payables and/or encumbrances, which would be the point at which the available budget is reduced, and to schedule payment at a future date. Currently, FLAIR only allows for immediate payment of approved vouchers.	Florida PALM will provide encumbrance, payment, and payable amounts as of June 30th in order to calculate the undisbursed amount of the appropriation available to carry forward.	DFS, Agencies, EOG-LAS/BPS	Align with implementation of Financials Wave
006	Provide the Responsibility to Establish Minimum and Frequency for Information to be Recorded in the Financial Management Subsystem	New	New	Currently, the CFO has authority to establish the chart of accounts (Section 215.93, F.S.) to require the level of information needed for CAFR reporting (Section 216.102(1), F.S.), as well as limited responsibilities for asset reporting. Further, the CFO shall prescribe the form and format for recording the receipt and disbursement of funds from federal sources (Section 216.102(2), F.S.). There is no authority given the CFO to establish the minimum information and frequency agencies are to include in the financial management subsystem to achieve standardization of accounting for and reporting accounts payable, revenues, accounts receivable, assets, grants, projects, payroll, and cash.	Recommended for removal; it is not needed to implement Florida PALM.	The change will establish the minimum information to be recorded and will promote standardization of processes and information.	Florida PALM will develop standardized business processes through engagement and participation with agencies. The DFS Division of Accounting and Auditing may also create CFO or Agency Addressed Memorandums that set forth required agency action.	DFS, Agencies	May occur prior to Financials Wave
007	Remove the Reference to Strategic Task Force to Replace Financial and Cash Management Systems	17.0315	Financial and cash management system; task force	The CFO shall appoint members to a task force established to develop a strategic business plan for a successor financial and cash management system.	Recommended for removal; it is not needed to implement Florida PALM.	The change will remove conflict with Implementing Bill language that establishes the ESC as the governing body for the replacement of FLAIR and GMS.	The conflict in law will remain.	DFS	May occur prior to Financials Wave

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008	Modify the Requirement that EFT Payment Authorizations be in Writing	17.076(4) 215.85(4)(b)	Direct deposit of funds Direct deposit of public funds	Sections 17.076(4) and 215.85(4)(b) provide that any EFT payment authorization or changes be in writing. Citations: 17.076(1): As used in this section, the term "beneficiary" means any person who is drawing salary or retirement benefits from the state or who is the recipient of any lawful payment from state funds. 17.076(4): The written authorization of a beneficiary shall be filed with the department or its designee. Such authorization shall remain in effect until withdrawn in writing by the beneficiary or dishonored by the designated financial institution. 215.85(4)(b): If authorized in writing by the person entitled to the withdrawal, payment, or disbursement of public funds, such checks, warrants, or other instruments may provide for direct deposit of the public funds to the account of the person entitled to receive the same in any financial institution which is designated in writing by such person and which has lawful authority to accept such deposits. The written authorization of the person entitled to receive such public funds shall be filed with the appropriate governing board or officer. Direct deposit of public funds may be by any electronic or other medium approved for such purpose by the governing board or officer having jurisdiction or control of such public funds.	Recommended for removal; it is not needed to implement Florida PALM.	The change will bring the statute into alignment with current processes/practices. As well as provide the CFO the option of acquiring payment authorizations by means other than in writing. This will allow payees to self-subscribe.	As written, the statute does not provide flexibility to establish online self-service capabilities.	DFS, Agencies	Align with implementation of Financials Wave
009	Modify the Prescribed Method for Retaining Documents and Records	17.27(2)	Microfilming and destroying records and correspondence	The Department of Financial Services is authorized to photograph, microphotograph, or reproduce on film financial records of the department. Citation (2) The Department of Financial Services may photograph, microphotograph, or reproduce on film such documents and records as it may select, in such manner that each page will be exposed in exact conformity with the original. (3) The Department of Financial Services may destroy any of such documents after they have been photographed and filed in accordance with the provisions of subsection (1). (4) Photographs or microphotographs in the form of film or prints of any records made in compliance with the provisions of this section shall have the same force and effect as the originals thereof would have, and shall be treated as originals for the purpose of their admissibility in evidence. Duly certified or authenticated reproductions of such photographs or microphotographs.	Remove reference to specific media and update to reference that records be maintained in accordance with standards maintained by Dept. of State, under Section 257.36, F.S.	The change will allow the Department of Financial Services to take advantage of a variety of methods to reproduce, including more currently available methods, such as digital images.	Statute will remain outdated and current processes may not comply with statute.	DFS	May occur prior to Financials Wave
011	Replace All References to FLAIR and CMS with Financial Management Subsystem	215.92 215.94 216.102 216.141 216.181	Various	The State's accounting system is referred to as Florida Accounting Information Resource Subsystem (FLAIR) and its cash management system is referred to as the Cash Management System (CMS).	Recommended for removal; it was implemented during the 2019 session.	The change would remove reference to the systems that are being replaced with the new integrated solution.	The references in statute would be outdated.	DFS	May occur prior to Financials Wave
014	Modify the Provision to Record all Capitalized Assets	273.025	Financial reporting for recorded property	The CFO's authority is to establish the requirements for capitalization of property that has been recorded in the financial systems. Citation: The Chief Financial Officer shall establish by rule the requirements for the capitalization of property that has been recorded in the state's financial systems.	Recommended for removal; it was implemented by policy by the Department.	The CFO will be able to establish requirements that promote the standardization of asset information that is captured in the new financial management system in order to produce financial statements.	Florida PALM will develop standardized business processes through engagement and participation with agencies. The DFS Division of Accounting and Auditing may also create CFO or Agency Addressed Memorandums that set forth required agency action.	DFS, Agencies	May occur prior to Financials Wave
015	Establish Offset rules and requirements	New			Recommended for removal; it is not needed for the Financials Wave implementation	The addition will provide the parameters needed for configuring/designing the offset functionality.	The system may not be designed appropriately and in accordance with legal requirements.	DFS, Agencies	Align with implementation of Expansion Wave