

# FloridaPALM

Planning, Accounting, and Ledger Management



# FLORIDA PALM ADVISORY COUNCIL

MARCH 25, 2024



# BIMONTHLY AGENCY READINESS STATUS REPORT



# Readiness and Implementation

## Bimonthly Agency Readiness Status Reports

### General Observations

#### ▶ Submission:

- 4 agencies submitted after the due date (+2 from last bimonthly)
- Sign off for 7 agencies was by other than Sponsor (+1 from last bimonthly)
- One Agency Sponsor role remains vacant

#### ▶ Completed or Open Items:

- New columns added showing Project Impact and completion verification
- Many agencies are not updating and providing % complete throughout the task timeline – Use this as a way to track and report status
- Some agencies are taking advantage of the status comment field
- 32 outstanding / late tasks across 15 agencies, concentrated around Current State and Project Management Tasks (due December 2023)



# Readiness and Implementation

## Bimonthly Agency Readiness Status Reports

### General Observations - *Continued*



**CCN Composition**

Green - 16  
Yellow - 18  
Red - 1



**Completeness**

Green - 31  
Yellow - 0  
Red - 4



**Timeliness**

Green - 31  
Yellow - 4  
Red - 0



**Participation**

Green - 34  
Yellow - 1  
Red - 0



# Readiness and Implementation

## Bimonthly Agency Readiness Status Reports

### Risks

Summary of Agency Risks Reported		Risk Probability		
		Low = 1	Medium = 2	High = 3
Risk Impact Rating	Low = 1	Score = 1 7 (+2)	Score = 2 5 (+0)	Score = 3 1 (+0)
	Medium = 2	Score = 2 14 (+3)	Score = 4 52 (+3)	Score = 6 16 (-3)
	High = 3	Score = 3 20 (+0)	Score = 6 49 (+3)	Score = 9 52 (+8)

► Observations:

- Some are not reviewing risks regularly
- Timing of Segment IV still a concern
- Concern about understanding data by reviewing interface layout only

Risk Metric	Prior Report	Current Report
Agencies Reporting	33	34
Open Risks	200	216
Closed Risks	14	16
Risks Scored 6+	119	125

- Risks reflect positive impact due to:
  - New resources
  - Mapping COA values
- More retirements of key staff are coming
- Change impacts
- Participation by internal stakeholders



# Readiness and Implementation

## Bimonthly Agency Readiness Status Reports

### Issues

#### ► Observations:

- Some are not reviewing issues regularly – Planned or Actual Resolution Dates have passed
- Lack of technical documentation limits ability to remediate
- Issues closing due to:
  - COA listing provided
  - More information about Florida PALM functionality has been provided

Issue Metric	Prior Report	Current Report
Agencies Reporting	24	23
Open Issues	60	52
Closed Issues	19	26
Issues Scored Critical or High	50	48

- Many vacancies being filled
- Funding received
- Onboarding of new Project support resources



# Readiness and Implementation

## Bimonthly Agency Readiness Status Reports

### Assumptions

► Observations:

- Some agencies still not reporting assumptions
- Assumptions appear to need to be revisited
- Newly logged include:
  - Many related to data / understanding of data
  - Change impacts can / will be defined
  - Enterprise system / partner readiness

Assumptions Metric	Prior Report	Current Report
Agencies Reporting	29	30
Assumptions Logged	114	128

- Florida PALM functionality (how it will work)
- Access to continued funding
- Information availability from other partners (i.e., not the Project)





# Readiness and Implementation

## Bimonthly Agency Readiness Status Reports

### Readiness Activities

- ▶ 23 agencies reported 500+ activities since the last reporting period
- ▶ Observations:
  - Marked increase since last bimonthly
  - Still seeing some agencies only reporting RW Tasks and Project-led activities
  - More and more diverse meetings to support RW task completion
  - Separate meetings with large system / agency stakeholders
  - Collaboration with other agencies
  - More data analysis / clean up
  - Business Process Mapping training
  - Post workshop debriefs
  - Creating messaging for future end users (surveys, email distribution, handouts / flyers)



# INTER/INTRAUNIT DESIGN



# Agenda

- ▶ Inter/IntraUnit Module
- ▶ Inter/IntraUnit Page Mockup
- ▶ Key Functionality
- ▶ Transaction Lifecycle
- ▶ Transaction Types
- ▶ Approval Workflow
- ▶ Reports and WorkCenter
- ▶ Interfaces
- ▶ Security and End User Roles
- ▶ Change Impacts
- ▶ Planned Business Process Models



# Inter/IntraUnit Module

- ▶ Custom module that supports the transactions between agencies (InterUnit) and within agency funds (IntraUnit)
- ▶ Sending and receiving is one transaction
- ▶ Link and control subsequent moves from the original transaction
- ▶ Inter/IntraUnit module supports:
  - Encumbrances
  - Accruals (e.g., Due To/From, payables/receivables)
  - Payments for goods and services
  - Transfer of funds
  - General Revenue Service Charge payment
  - Trust Fund Loans (issuance and repayment)
  - Reclassifications
  - Advances
  - DFS IU transactions on behalf of other agencies
  - Carry forward processes



# Inter/IntraUnit Page Mockup

## InterUnit Transaction

Landing

Select ?

Transaction Type

Transaction Subtype

# InterUnit Transaction

Landing **Sending** Receiving

**Header** ?

Transaction ID	<input type="text" value="12345678"/>	Accounting Date	<input type="text"/>	Calendar	IU Status	<input type="text"/>
Transaction Type	<input type="text"/>	Total Amount	<input type="text"/>	USD	Sending Approval Status	<input type="text"/>
Transaction Subtype	<input type="text"/>	IU ID Reference	<input type="text"/>	Search	Receiving Approval Status	<input type="text"/>
Sending Business Unit	<input type="text"/>	Posted Date	<input type="text"/>		BFR Approval Status	<input type="text"/>
Receiving Business Unit	<input type="text"/>				A&A Approval Status	<input type="text"/>
Receiving Fund	<input type="text"/>				Sending Budget Status	<input type="text"/>
					Receiving Budget Status	<input type="text"/>

**Sending** ?

Source Online

IU Encumbrance ID  [Details](#)      IU Accrual ID  [Details](#)

Final Payment?  No      [Budget Check Errors](#)

Description

External Reference

User ID

**Line Details** 1 row

Basic	Agency Chartfields	Project Chartfields							
Line No.	Business Unit	Organization	Account	Fund Code	Budget Entity	Category	State Program	Budget Date	Monetary Amount
1	43000	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

[Attachment](#)

Save    Notify    Cancel      Delete    Close    Submit

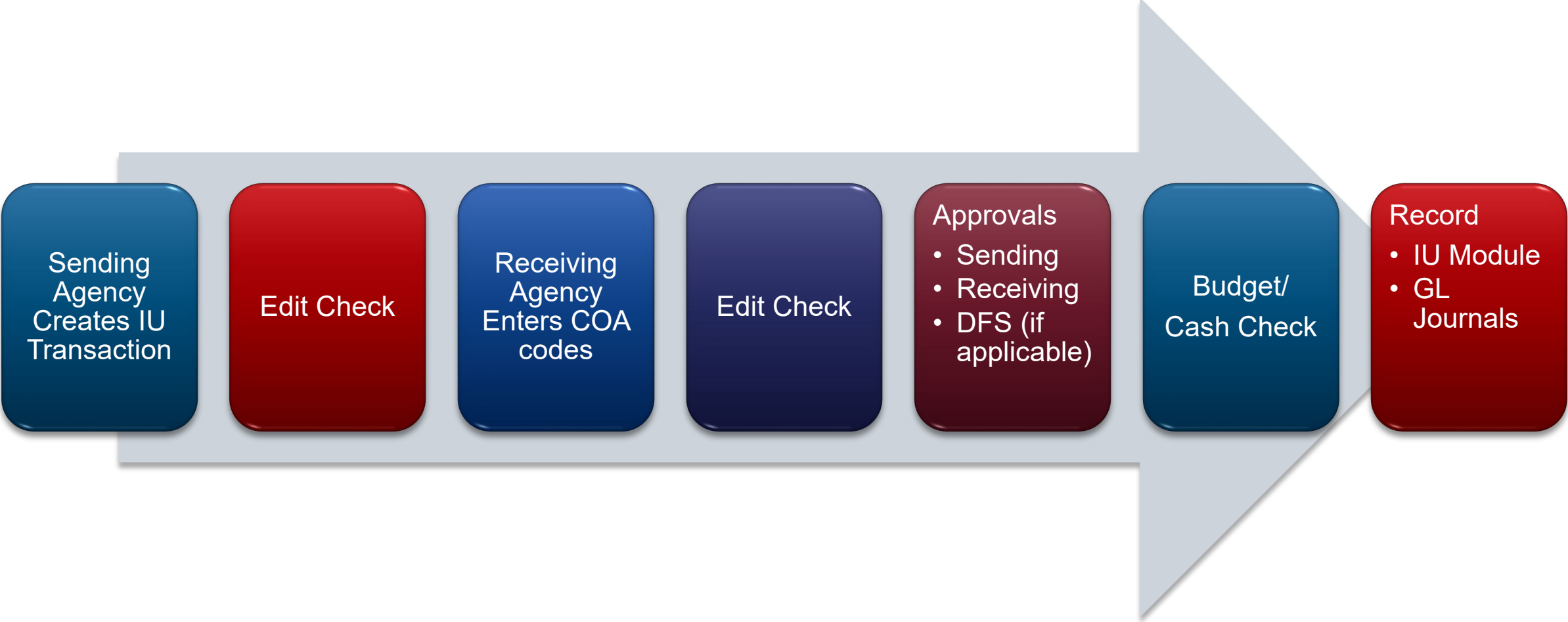


# Key Functionality

- ▶ Sending and receiving sides must balance
- ▶ Offsetting lines are defaulted
- ▶ Sending and receiving processors can communicate
- ▶ Controls are established by transaction type
- ▶ Controls are established for the sending/receiving to support financial reporting
- ▶ Transaction not posted until both sending and receiving agency sides of the transaction are approved, and successfully pass edit and budget/cash check



# Transaction Life Cycle





# TRANSACTION TYPES



# Transaction Types

- ▶ Encumbrance
- ▶ Accruals
  - Payable/Receivable
  - Due To/Due From
  - Trust Fund Loan Issuance
  - Trust Fund Loan Repayment
  - Advance Issuance
  - Advance Repayment
- ▶ Expenditure/Revenue
- ▶ Transfer
  - Transfer
  - Federal Funds Transfer
  - General Revenue Transfer
  - Residual Equity Transfer
  - GR Service Charge Payment
  - Revenue to Revenue
- ▶ Reclassification
  - IU Transaction Reclassification
  - Payroll Reclassification
  - Expenditure Reclassification
  - Revenue Reclassification
- ▶ Reverse IU Transaction



# IU Encumbrance

## Key Functionality

- Records to KK Encumbrance Detail Ledger and consumes budget
- Update (increase/decrease), Close, and Cancel
- IU transactions can pay against the Encumbrance and the balance will get relieved
- Can view IU transactions paid against the IU encumbrance
- Can view the remaining encumbrance balance
- Encumbrance can be used for the Carry Forward Process

## Controls

- Can only use expenditure account values
- Can only create an encumbrance for open budget periods
- Sending Approval Workflow



# Payable/Receivable

## Key Functionality

- Establishes an accounts payable for the sending agency and an accounts receivable for the receiving agency
- Can reference IU Encumbrance which will relieve the encumbrance
- Can close the Payable/Receivable which will record reversing accounting entries for the remaining balance.
- IU Payables can be used for the carry forward process

## Controls

- Sending agency can use payable and expense account values
- Receiving agency can use receivables and revenue account values
- Sending and Receiving Approval Workflow
- DFS Audit Workflow



# Due To/Due From

## Key Functionality

- Establishes the Due To for the sending agency and the Due From for the receiving agency
- Referencing IU Encumbrance relieves the encumbrance
- Can close the Due To/Due From accrual which will record reversing accounting entries for the remaining balance.
- Due To/Due From accrual can be used for the Carry Forward Process

## Controls

- Requires use of Due To/Due From Account values
- Sending agency can only use Due To account values
- Receiving agency can only use Due From account values
- Receiving must use the matching Due From Account value associated with the Due To Account value
- Sending and Receiving Approval Workflow
- DFS Audit Workflow



# Trust Fund Loan Issuance

## Key Functionality

- Records transfer of fund cash
- Records the accounts payable accrual for the sending agency and an accounts receivable accrual for DFS

## Controls

- Only DFS can establish the issuance of the loan
- Does not allow receiving agency to change the Fund
- Receiving Approval Workflow



# Trust Fund Loan Repayment

## Key Functionality

- Repayment transactions are linked to the Trust Fund Loan Issuance transaction
- Drops in the accounting lines from the issuing transaction
- Relieves Trust Fund Loan balance
- DFS receiving distributions lines are systematically populated and approved

## Controls

- Requires receiving agency to select the IU Trust Fund Loan Issuance accrual transaction
- Sending approval workflow



# Advance Issuance

## Key Functionality

- Records transfer of fund cash
- Records the accounts payable for the sending agency and an accounts receivable for the receiving agency
- Can reference IU Encumbrance which will drop in the accounting lines and relieve the balance
- Can reference IU accrual which will drop in the accounting lines and relieve the balance

## Controls

- Does not allow receiving agency to change the Fund
- May only use Advance Account values
- Sending and receiving approval workflow
- DFS Audit approval workflow





# Advance Repayment

## Key Functionality

- Repayment transactions are linked to the issuance transaction
- Drops in the accounting lines from the issuing transaction
- Can reference IU Encumbrance which will drop in the accounting lines and relieve the balance
- Can reference IU accrual which will drop in the accounting lines and relieve the balance

## Controls

- Requires receiving agency to select the IU issuance accrual transaction
- May only use Advance ChartFields
- Sending and receiving approval workflow
- DFS Audit approval workflow



# Expenditure/Revenue

## Key Functionality

- Records the payment and receipt of funds between agencies
- Creates the accounting lines without issuing a warrant
- Can relieve IU Encumbrance
- Can relieve IU Accrual balance

## Controls

- Sending agency can only use expenditure account values
- Receiving agency can only use revenue account values
- Sending and receiving approval workflow
- DFS Audit approval workflow



# Transfers

- ▶ Transfers between Funds, either between agencies or within an agency. Includes Transfer, Federal Funds Transfer, and Residual Equity Transfer

## Key Functionality

- Can relieve IU Encumbrance
- Can relieve IU Accrual balance
- Sending agency can designate a “Receiving Fund.” This requires the receiving agency to receive the transfer within that fund however receiving agency can add accounting lines to redistribute those funds

## Controls

- Prohibits use of GR Fund
- Sending and receiving approval workflow
- DFS Audit approval workflow



# General Revenue Transfer

## Key Functionality

- Records the transfer in or out of General Revenue Fund
- Can relieve IU Encumbrance
- Can relieve IU Accrual balance
- Sending agency can designate a “Receiving Fund.” This requires the receiving agency to receive the transfer within that fund however receiving agency can add accounting lines to redistribute those funds

## Controls

- Requires use of GR Fund
- Sending and receiving approval workflow
- DFS Audit approval workflow

\*More information coming



# GR Service Charge Payment Transfer

## Key Functionality

- Records the payment to GR for the GR Service Charge
- Can relieve IU Encumbrance
- Can relieve IU Accrual balance
- Can attach supporting documentation
- DFS distributions lines are systematically populated and approved

## Controls

- Sending agency approval workflow



# Revenue to Revenue

## Key Functionality

- Record revenue transfer within or across agencies

## Controls

- Must use revenue Category and Account values
- Sending and receiving agency approval workflow
- DFS Audit approval workflow

# IU Transaction Reclassifications

## Key Functionality

- Records a reclassification of existing IU transaction
- Links to original IU transaction and will drop in the accounting lines to reclassify
- Can redistribute to lower-level agency ChartFields (e.g., grant, OA1)
- Can perform partial or whole reclassification

## Controls

- Must select posted IU transaction
- Cannot reclassify more than the original amount
- Sending and receiving approval workflow
- DFS Audit approval workflow

# Payroll Reclassifications

## Key Functionality

- Records reclassification of Payroll expenditure
- Can reference the HCM Payroll transaction(s) to link
- Can redistribute to lower-level agency ChartFields (e.g., grant, OA1)
- Can perform partial and whole reclassification

## Controls

- Will require payroll COA values
- Sending and receiving approval workflow
- DFS Audit Workflow





# Expenditure Reclassifications

## Key Functionality

- Records the reclassification of expenditure
- Can perform summary level reclassification
- Can redistribute to lower level agency ChartFields (e.g., grant, OA1)

## Controls

- Can only use expense Account values
- Cannot restore more budget than was originally expended (checks appropriations)
- Prohibits use of Payroll ChartFields
- Sending and receiving approval Workflow
- DFS Audit Workflow



# Revenue Reclassifications

## Key Functionality

- Records the reclassification of revenues
- Can perform summary level reclassification
- Can redistribute to lower-level agency ChartFields (e.g., grant, OA1)

## Controls

- Can only use revenue Account values
- Sending and receiving approval workflow
- DFS Audit workflow



# Reverse IU Transaction

## Key Functionality

- Creates a new transaction to reverse the existing IU transaction
- Links to original IU transaction

## Controls

- Must select existing posted IU transaction
- Cannot add additional lines or change COA values
- Sending and receiving approval workflow
- DFS Audit approval workflow

# Transaction Types

- ▶ Encumbrance
- ▶ Accruals
  - Payable/Receivable
  - Due To/Due From
  - Trust Fund Loan Issuance
  - Trust Fund Loan Repayment
  - Advance Issuance
  - Advance Repayment
- ▶ Expenditure/Revenue
- ▶ Transfer
  - Transfer
  - Federal Funds Transfer
  - General Revenue Transfer
  - Residual Equity Transfer
  - GR Service Charge Payment
  - Revenue to Revenue
- ▶ Reclassification
  - IU Transaction Reclassification
  - Payroll Reclassification
  - Expenditure Reclassification
  - Revenue Reclassification
- ▶ Reverse IU Transaction



# InterUnit Transaction

Landing **Sending** Receiving

## Header ?

Transaction ID	<input type="text" value="12345678"/>	Accounting Date	<input type="text"/>	IU Status	<input type="text"/>
Transaction Type	<input type="text"/>	Total Amount	<input type="text"/> USD	Sending Approval Status	<input type="text"/>
Transaction Subtype	<input type="text"/>	IU ID Reference	<input type="text"/>	Receiving Approval Status	<input type="text"/>
Sending Business Unit	<input type="text"/>	Posted Date	<input type="text"/>	BFR Approval Status	<input type="text"/>
Receiving Business Unit	<input type="text"/>			A&A Approval Status	<input type="text"/>
Receiving Fund	<input type="text"/>			Sending Budget Status	<input type="text"/>
				Receiving Budget Status	<input type="text"/>

## Sending ?

Source Online

IU Encumbrance ID  Details      IU Accrual ID  Details

Final Payment?  No      Budget Check Errors

Description

External Reference

User ID

Line Details 1 row

Line No.	Business Unit	Organization	Account	Fund Code	Budget Entity	Category	State Program	Budget Date	Monetary Amount
1	43000	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Attachment

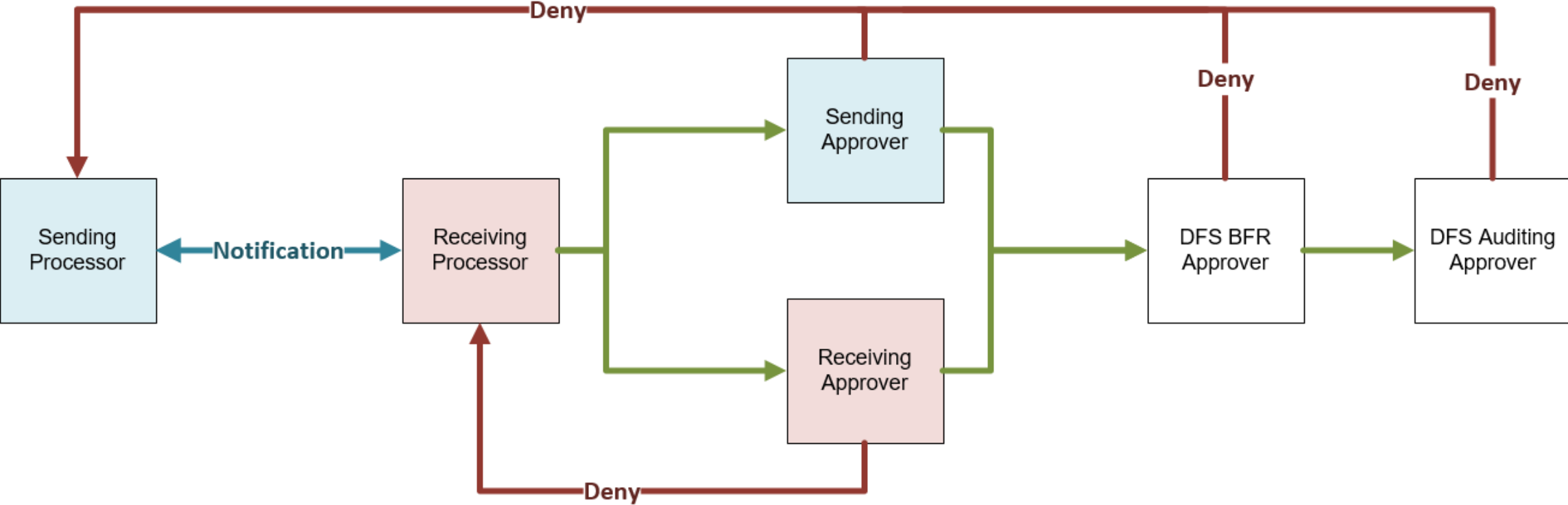
Save    Notify    Cancel      Delete    Close    Submit



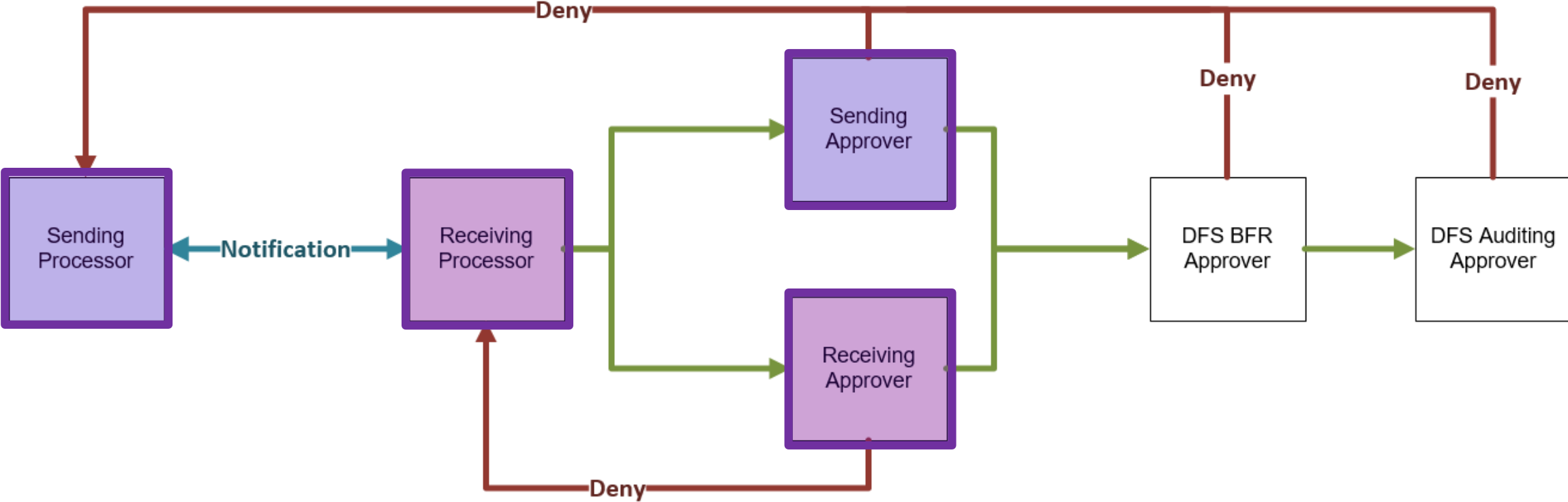
# APPROVAL WORKFLOW



# InterUnit Workflow



# IntraUnit Workflow Options





# REPORTS AND WORKCENTER



# Reports

## ▶ **Inter-IntraUnit Transaction Detail Report (IUR005)**

- A query report that lists transaction details for Inter/IntraUnit module transactions including Inter/IntraUnit expenditures, revenues, transfers, advances, reclassifications, encumbrances, and accruals.

## ▶ **Inter-IntraUnit Transaction Reconciliation Report (IUR003)**

- A report by transaction Inter/IntraUnit ID that reflects the sending information and the receiving information. The report will show data for any subsequent Inter/IntraUnit transactions occurred.



# Reports (Continued)

## ▶ **GR Service Chart Report (IUR002)**

- A custom report that lists service charges by ChartField combination for each Agency.

## ▶ **Inter-IntraUnit Accrual Report (IUR004)**

- A custom report detailing Inter-IntraUnit accrual activity including issuance, payments, and balances.



# WorkCenter Reports

- ▶ Pending Submission IU Transactions (IUR07)
- ▶ Received IU Transactions (IUR008)
- ▶ IU Edit Errors (IUR006)
- ▶ Inter-IntraUnit Budget/Cash Check Errors (IUR06)
- ▶ IU Pending Approval (IUR009)
- ▶ Denied IU Transactions (IUR010)



# WorkCenter

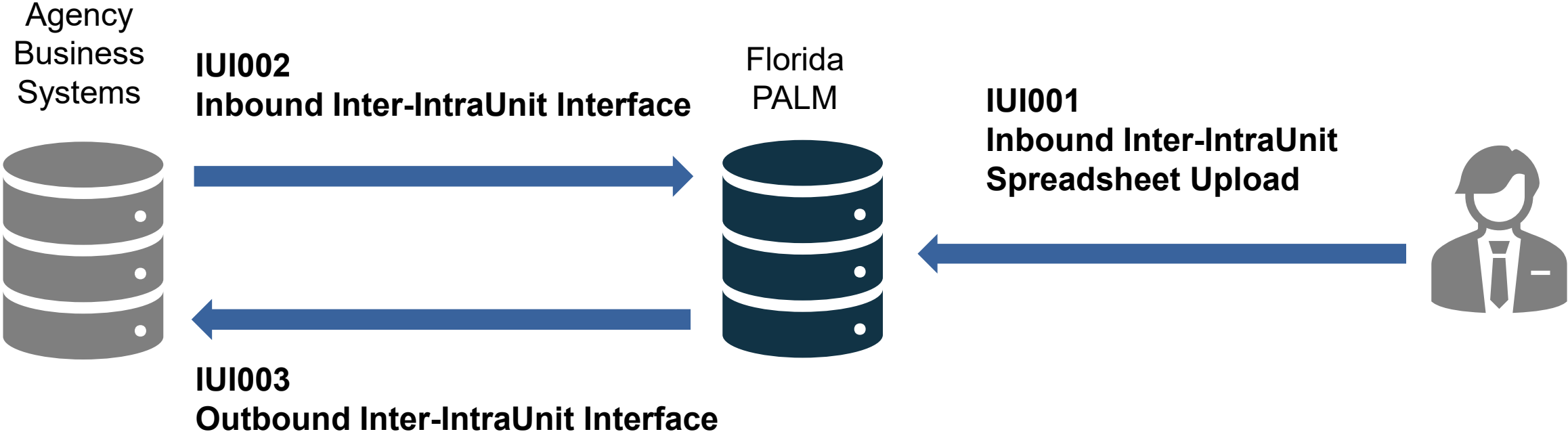
- ▶ Key Functionality
  - All reports discussed
  - Worklist of pending transactions to take action
  - Link to Inter-IntraUnit Transaction page (record and search)
  - Link to IU Spreadsheet Upload processing page
  - Link to Query Viewer



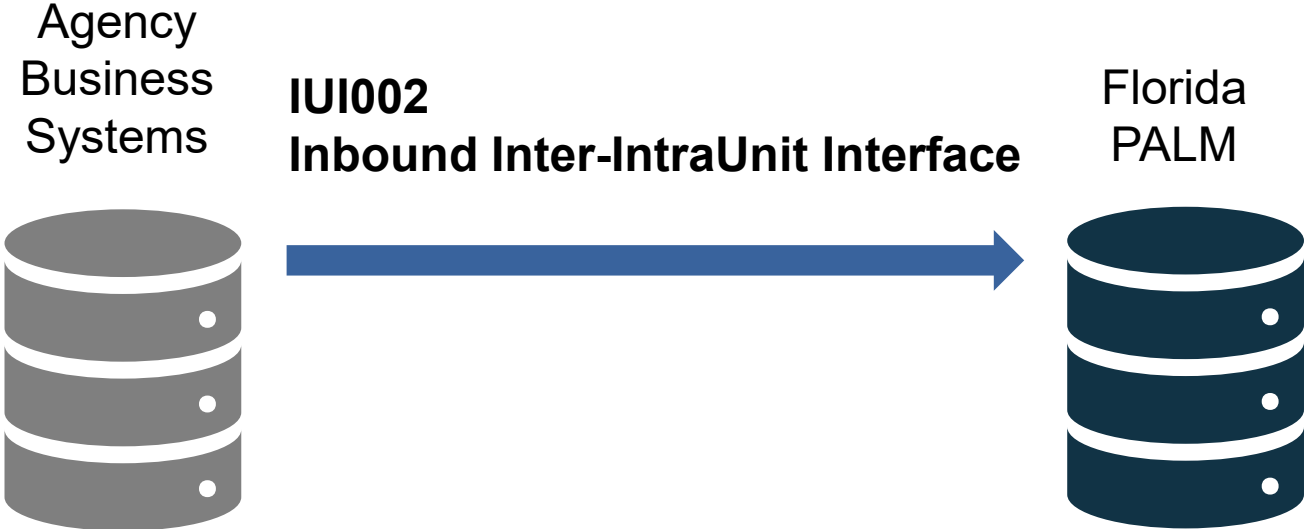
# INTERFACES



# Interfaces



# Interfaces



### Key Functionality

- Sending agency interface a new IU transaction
- Receiving agency can interface receiving side COA codes

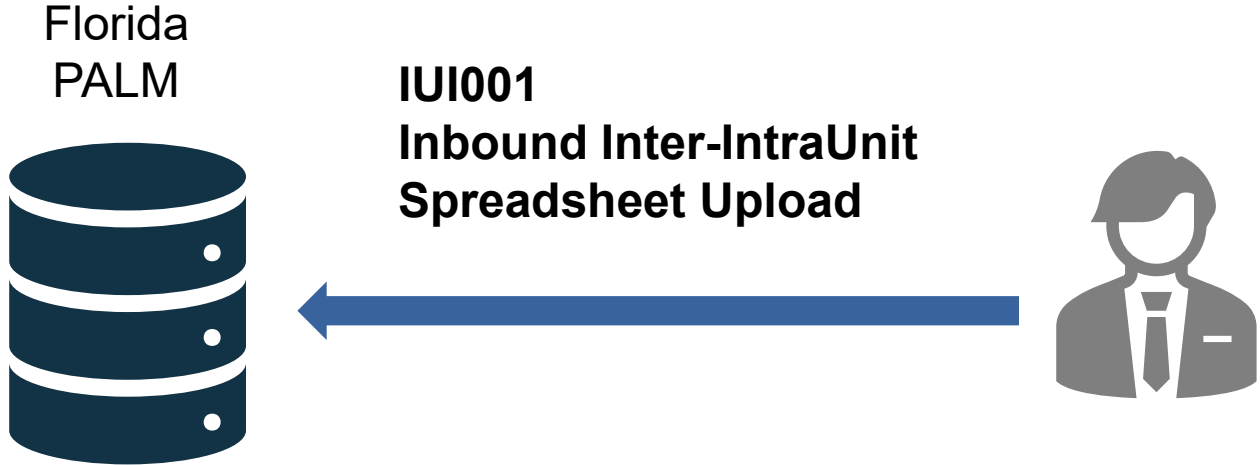




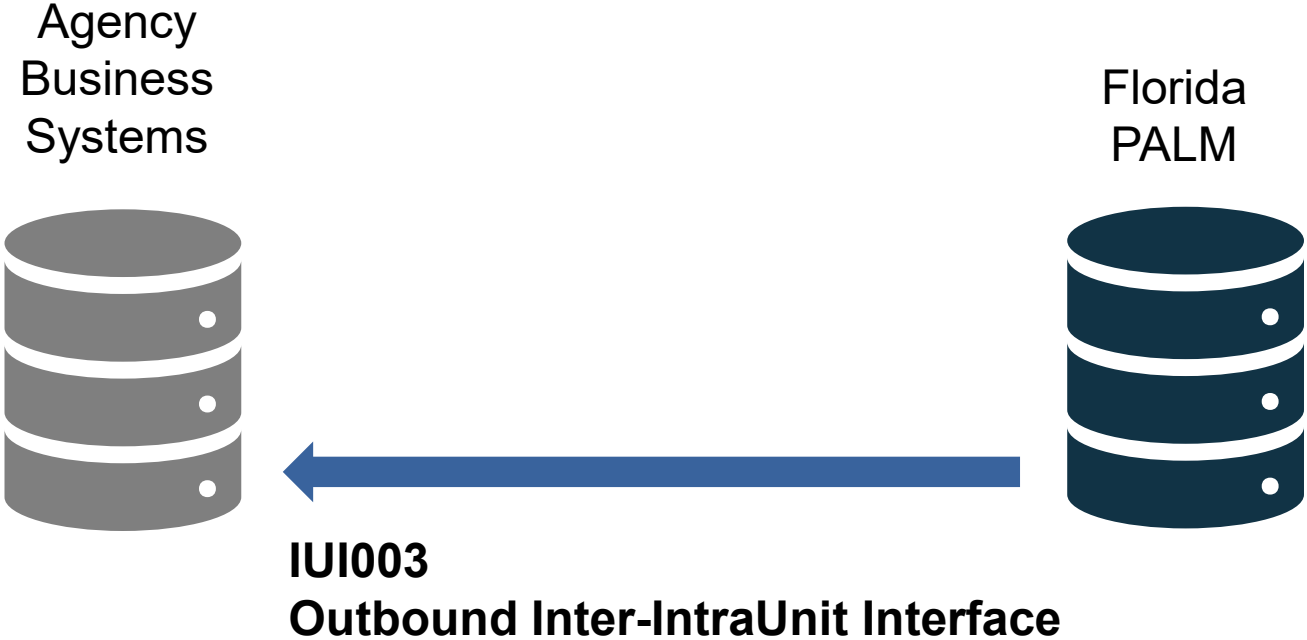
# Interfaces

**Key Functionality**

- Sending agency Spreadsheet Upload a new IU transaction
- Receiving agency can Spreadsheet Upload the receiving side COA codes



# Interfaces



### Key Functionality

- Posted IU transactions are sent to both the sending and receiving agency
- Received IU transactions are sent to the receiving agency



# SECURITY AND END USER ROLES



# Security

- ▶ IU end user roles can view transactional data for both sides of the transaction if their agency is associated with the transaction



# End User Roles (1 of 4)

- ▶ Agency IU Encumbrance Processor
- ▶ Agency IU Encumbrance Spreadsheet Upload Processor
- ▶ Agency IU Encumbrance Approver



# End User Roles (2 of 4)

- ▶ Agency IU Sending Processor
- ▶ Agency IU Sending Spreadsheet Upload Processor
- ▶ Agency IU Sending Approver
  
- ▶ Agency IU Receiving Processor
- ▶ Agency IU Receiving Spreadsheet Upload Processor
- ▶ Agency IU Receiving Approver
  
- ▶ Agency Reverse IU Transaction Processor (Limited staff)
- ▶ Agency IU Reporter



# End User Roles (3 of 4)

- ▶ Agency IU Payroll Sending Processor
- ▶ Agency IU Payroll Sending Spreadsheet Upload Processor
- ▶ Agency IU Payroll Sending Approver
  
- ▶ Agency IU Payroll Receiving Processor
- ▶ Agency IU Payroll Receiving Spreadsheet Upload Processor
- ▶ Agency IU Payroll Receiving Approver



# End User Roles (3 of 4)

- ▶ DFS IU Processor
- ▶ DFS IU Spreadsheet Upload Processor
- ▶ DFS IU Approver
  
- ▶ DFS IU Auditing Approver
- ▶ DFS IU BFR Approver
- ▶ DFS IU Maintainer





# Change Impacts

- ▶ MFMP IU Encumbrances and payments must be entered in Florida PALM IU Module via online entry or Spreadsheet Upload
- ▶ Sending and receiving is one transaction and therefore must balance
- ▶ Streamlines Form 3 process
- ▶ Allows receiving agency to input their accounting lines instead of using default values



# Planned Business Process Models

- ▶ **110.1 Establish and Maintain Inter/IntraUnit Encumbrances**
  - 110.1.1 Create and Maintain Inter/IntraUnit Encumbrances
  - 110.1.2 Monitor Inter/IntraUnit Encumbrances
- ▶ **110.2 Establish and Maintain Accruals**
- ▶ **110.3 Inter/IntraUnit Transaction Processing**
  - 110.3.1 Agency Record Inter/IntraUnit Transactions
  - 110.3.2 Enterprise Record Inter/IntraUnit Transactions
  - 110.3.3 Process GR Service Charge
  - 110.3.4 Manage Trust Fund Loans
  - 110.3.5 Inter/IntraUnit Reclassifications
- ▶ **110.4 Period Close and Year-End Processing**
  - 110.4.1 Inter/IntraUnit Period Close
  - 110.4.2 Inter/IntraUnit Carry Forward Process



# CONTACT INFORMATION

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