Florida PALM
Planning, Accounting, and Ledger Management

Shape Key

Start | Report | On Page | Process Activity | System Activity (Enter Name) | Decision or Process Branch | Florida PALM Manual Activity | Florida PALM System Activity | Florida PALM Display | Database | Interface File
End | Ledger Impact | Off Page

EOG/OPB

- R2
- 5 Receive Annual Agency Closing Reports
- 6 Trial Balance Reports

DFS Processor

- Start
- 1 Create Year-End Schedule and Define Closing Rules
- 10.3.1-1 Open Current General Ledger and Source Module Period
- 2 Close General Ledger Period for Prior Fiscal Year
- LI1
- 3 Execute Year-End Close Process
- 4 Generate Year-End Close Reports
- 7 Review and Analyze Year-End Close Reports
- R1 R2 R3 R4 R5 R6 R7
- 9 Correct Close Issue(s)
- 8 Run Undo Process
- Issue(s) Identified with Close? — Yes / No
- 10 Trial Balance Data

Auditor General

- 11 Perform Statewide Audit
- 12 Identify Audit Adjustments
- 10.4-27 Audit Adjustments

Shape Key

Shape Key legend: Start, End, Report, Ledger Impact, On Page, Off Page, Process Activity, System Activity (Enter Name), Decision or Process Branch, Florida PALM Manual Activity, Florida PALM System Activity, Florida PALM Display, Database, Interface File

Process flow diagram with swimlanes:

EOG/OPB
- 19 Weekly Adjustment Reports
- 32 Unreserved Fund Balances File
- 33 Receive Final Audited Balance/Year-End Reports (R2, R12, R13)
- End

DFS Processor
- 16 Review Year-End General Ledger Balances (R7)
- 18 Perform Review and Reconciliation (R9, R8, R14, R13)
- Reconciliation Complete? (No/Yes)
- Post-Closing Adjustments? (DFS/Agency)
- 10.2.1-11 Post Journal (LI2)
- 20 Generate Preliminary Year-End Close Reports (R1, R2, R3, R4, R5, R6, R7, R11)
- 21 Populate CAFR Templates (R11)
- 23 Validate and Insert External Data
- Data Complete and Accurate? (Yes/No)
- 24 Produce Draft/Unaudited CAFR
- 25 Draft/Unaudited CAFR
- Additional CAFR Adjustments Needed? (Yes/No)
- 10.2.1-11 Post Journal (LI2)
- 29 Generate Audited CAFR (R10)
- 30 Close General Ledger Adjustment Period
- 31 Produce Final Audited Balance/Year-End Reports (R2, R12, R13)

Agency/Component Unit GL Close Processor
- Start
- 13 Input Component Unit Annual Financial Statement Balances
- 15 Statements Reviewed and Approved by Parent Agency (R2, R7)
- 14 Component Unit Annual Financial Statement Balances
- 17 Compile Year-End Accrual Journal Entries
- 22 External Data
- 28 Address Audit Adjustments (R13)

Auditor General
- 26 Perform CAFR Audit
- Adjustments Needed? (Yes/No)
- 27 Audit Adjustments