# Agency Role Mapping Handbook

Florida **PALM**
Planning, Accounting, and Ledger Management

# Revision History

| Version | Date | Revision Notes |
|---------|------|----------------|
| 1.0 | 07/30/2020 | Accepted Version |
| 2.0 | 01/19/2021 | **Added roles:** Agency Banking Reporter, Agency Query Writer, AP Reporter, DFS CM Accounting Approver, DFS Query Writer, GL Reporter, Security Access Manager<br><br>**Modified roles:** Agency Deposit Reporter, DFS Bank Reconciliation Processor, DFS Book to Bank Reconciliation Processor, DFS Bank Account Maintainer, DFS Correspondence Processor, DFS GL Journal Approver, DFS Investment Accounting Processor, DFS Journal Processor, DFS Payment Cancellation Processor, DFS Transfer Approver, GL Journal Processor (agency), DFS GL Reconciliation Processor<br><br>**Renamed role**: Agency CRA Processor (formerly Agency CRA Reporter), DFS Book to Bank Reconciliation Processor (formerly Book to Bank Reconciliation Processor, DFS GL Reconciliation Processor (formerly GL Reconciliation Processor)<br><br>**Removed roles:** Agency Allocation Processor, Bank Reconciliation Processor, GL Journal Processor (DFS), DFS AP Exception Processor<br><br>**Changes in SOD Conflict roles:** Agency Allocation Processor, Agency CM Reporter, Agency Requestor, Bank Account Request Processor, DFS Bank Reconciliation Processor, Cash Transfer Processor, DFS Book to Bank Reconciliation Processor, DFS Deposit Approver, DFS Deposit Processor, DFS Transfer Approver, GL Journal Approver, GL Journal Processor (agency) |
| 3.0 | 03/11/2021 | **Changes in SOD Conflict roles:** Agency Query Writer, Cash Transfer Approver, Cash Transfer Processor, DFS AP Exception Processor, DFS Bank Reconciliation Processor, DFS Book to Bank Reconciliation Processor, DFS CM Accounting Approver, DFS COA Maintainer, DFS Correspondence Processor, DFS GL Close Processor, DFS GL Journal Processor, DFS GL Reconciliation Processor, DFS Investment Accounting Processor, DFS Investment Reporter, DFS Override Processor, DFS Payment Cancellation Processor, DFS Query Writer, DFS Reconciliation Processor, DFS Transfer Approver<br><br>**Added SOD Conflict Reasoning section** |

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| 4.0 | 04/12/2021 | **Renamed role**: Agency Fund Cash Processor (formerly Fund Cash Processor), Agency GL Journal Approver (formerly GL Journal Approver), DFS CRA Payment Cancellation Processor (formerly DFS Payment Cancellation Processor), DFS Investment Journal Approver (formerly DFS GL Journal Approver), DFS GL Journal Processor (formerly DFS Investment Journal Processor), and DFS Investment Override Processor (formerly DFS Override Processor)<br><br>**Changes in SOD Conflict roles:** Agency Fund Cash Processor, DFS GL Reconciliation Processor, DFS Investment Journal Processor, DFS Investment Override Processor<br><br>**Modified role**: Agency Fund Cash Processor, Agency GL Journal Processor, Cash Transfer Approver, DFS Bank Reconciliation Processor |
| 5.0 | 07/30/2021 | **Added roles:** Auditor General, DFS Investment Viewer<br><br>**Added SOD Conflicts:** DFS Investment Accounting Processor, DFS Investment Viewer<br><br>**Modified role:** Agency Deposit Reporter, DFS Deposit Approver, Agency Query Writer, DFS Query Writer |
| 6.0 | 01/28/2022 | **Added role: Agency COA Maintainer** |
| 7.0 | 06/30/2022 | **Added role(s):** ReportDistAdmin, DFS YEC GL Journal Processor, DFS YEC GL Journal Approver<br><br>**Modified role(s):**<br>○ Agency CRA Processor<br>○ Agency GL Journal Processor<br>○ Agency Query Writer<br>○ Agency Requestor<br>○ AP Reporter<br>○ Cash Transfer Processor<br>○ DFS Bank Account Maintainer<br>○ DFS Bank Reconciliation Processor<br>○ DFS Investment Accounting Processor<br>○ DFS Investment Journal Approver<br>○ DFS Investment Override Processor<br>○ DFS Transfer Approver<br><br>**Clarified role(s):**<br>○ Agency Banking Reporter<br>○ Agency CRA Processor<br>○ Agency Deposit Reporter<br>○ Agency GL Journal Approver<br>○ Agency GL Journal Processor<br>○ Agency Query Writer |

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| | | ○ Agency Requestor<br>○ Auditor General<br>○ Cash Transfer Approver<br>○ Cash Transfer Processor<br>○ DFS Bank Account Maintainer<br>○ DFS Bank Reconciliation Processor<br>○ DFS Book to Bank Reconciliation Processor<br>○ DFS CM Accounting Approver<br>○ DFS COA Maintainer<br>○ DFS Correspondence Processor<br>○ DFS CRA Payment Cancellation Processor<br>○ DFS Deposit Approver<br>○ DFS Deposit Processor<br>○ DFS GL Close Processor<br>○ DFS GL Reconciliation Processor<br>○ DFS Investment Override Processor<br>○ DFS Query Writer<br>○ DFS Transfer Approver<br>○ DOR Agency Exception Processor<br><br>**Renamed role(s)**: DFS Treasury GL Journal Processor (formerly DFS Investment Journal Processor)<br><br>**Removed role(s):** Agency Fund Cash Processor, Bank Account Request Processor, Agency CM Reporter<br><br>**Added SOD Conflict role(s):**<br>○ Agency Requestor and DFS Bank Reconciliation Processor<br>○ Bank Account Request Processor and DFS Correspondence Processor<br>○ DFS Treasury GL Journal Processor and DFS Bank Account Maintainer<br>○ DFS Bank Reconciliation Processor and DFS CM Accounting Approver<br><br>**Removed SOD Conflict role(s)**:<br>○ Bank Account Request Processor and DFS Bank Account Maintainer<br>○ Bank Account Request Processor and DFS Bank Reconciliation Processor<br>○ Bank Account Request Processor and DFS Correspondence Processor<br>○ DFS Deposit Processor and DFS Bank Reconciliation Processor<br>○ DFS Treasury GL Journal Processor (formerly DFS Investment Journal Processor) and DFS Investment Override Processor<br>○ DFS Investment Viewer and DFS Investment Accounting Processor |

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| | | ○ Cash Transfer Processor and DFS Bank Reconciliation Processor<br><br>**Added new section:** System Enforced Controls |
| 8.0 | 02/21/2023 | **Added role(s):** DFS Reconciliation Processor, DFS Reconciliation Reporter |
| 9.0 | 07/06/2023 | Updated the agency name of Department of Economic Opportunity (DEO) to Florida Department of Commerce (COM) |

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## Agency Role Mapping Handbook Overview

The Agency Role Mapping Handbook describes and documents the Florida PALM Solution (Florida PALM) roles for the Cash Management System (CMS) Wave. The Role Mapping Handbook is designed to assist agencies in maintenance of role assignments.

## Using the Agency Role Mapping Handbook

The Role Mapping Handbook should be used by agencies to assist in your role mapping activities for the CMS Wave. The Florida PALM Project Team suggests agencies follow the steps below to complete your role mapping activities:

1. Review and become familiar with the roles in the Role Mapping Handbook and identify which roles your agency needs to map end users to.
    a. All agencies should review and be familiar with the *All Agency End User Roles* section
    b. Florida Department of Commerce (COM) should also review and be familiar with the *COM End User Roles* section
    c. Department of Revenue (DOR) should also review and be familiar with the *DOR End User Roles* section
    d. Legislature (LEG) should also review and be familiar with the *LEG End User Roles* section
    e. Department of Financial Services (DFS) should also review and be familiar with the *DFS End User Roles* section
2. For each CMS Wave end user within your agency, consider the actions they perform today and the actions they will perform within Florida PALM.
3. Determine the Florida PALM role(s) that appropriately align with the actions each end user will perform within Florida PALM.
4. Once the Florida PALM role(s) have been identified, discuss with your agency Security Access Manager (SAM) to assign the appropriate roles for each end user.

There are a few considerations when identifying what roles each CMS Wave end user should be assigned:

- System Enforced Controls – The system prevents an end user from approving a transaction they created regardless of the roles assigned to the end user. This information is expanded upon in the System Enforced Controls section.
- Separation of Duty Conflicts - Certain end user roles should not be assigned with other roles. This information is documented in the Separation of Duties columns in the End User Role tables and expanded upon in the Separation of Duties section.
- Access to multiple business units - A select number of end users can be assigned multiple business units. The business units will apply to any roles the end user is assigned.

## Florida PALM Roles

In the CMS Wave, there are five main types of Florida PALM end user roles. Each type of role has primary responsibilities within each Florida PALM module:

1. Maintainer - an administrative role that manages exceptions, ChartField values, or other configuration data. A Maintainer role also has access to run and review reports for the related business processes;

2. Processor - adds, reviews, and updates transactions. A Processor role will typically send transactions to be approved to the approver role.  A Processor role also has access to run and review reports for the related business processes;
3. Approver - approves transactions added or updated by a Processor role.  An Approver role also has access to run and review reports for the related business processes;
4. Reporter - runs and reviews reports; and
5. Requester - submits support requests (usually through Florida PALM forms) to other end users.

## All Agency End User Roles

Agency end user roles that will support Florida PALM for the CMS Wave are documented in Table 1.

*Table 1: All Agency End User Roles*

| End User Role Name | End User Role Description | Associated Business Processes | Florida PALM Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| Agency Banking Reporter | Agency end user who generates banking related reports in Florida PALM<br><br>(This role will have access to protected banking data) | • CMSW.60.2.4 Manage Electronic Receipts Data (AR)<br>• CMSW.60.2.5 Process FLAIR Deposits (AR)<br>• CMSW.60.2.6 Treasury Receipts, Adjustments, and Returned Items (AR) | • Runs banking reports | None | N/A |
| Agency COA Maintainer | Agency end user who creates and maintains SpeedTypes in Florida PALM for their respective agency | CMSW.10.1.2 Add or Modify Statewide ChartField Values (AMFR) | • Adds, updates, and deletes SpeedTypes<br>• Views SpeedType Report | Creates SpeedType Keys utilized by an Agency GL Journal Processor to populate ChartField values on disinvestment journals | N/A |

| End User Role Name | End User Role Description | Associated Business Processes | Florida PALM Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| Agency CRA Processor | Agency end user who monitors Consolidated Revolving Account (CRA) bank statements and requests payment cancellations to the Department of Financial Services (DFS) Treasury<br><br>(This role will have access to protected banking data) | CMSW.80.2.6 Manage Revolving Funds (CM) | • Completes and submits Payment Cancellation Form<br>• Runs banking reports<br>• Runs GL Reports<br>• Views GL data via inquiry pages | Requests CRA payments to be canceled by the DFS CRA Payment Cancellation Processor | Must not also be assigned the:<br><br>• DFS CRA Payment Cancellation Processor role |

| End User Role Name | End User Role Description | Associated Business Processes | Florida PALM Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| Agency Deposit Reporter | Agency end user who:<br><br>• Generates the ACH Notifications of Change (NOC) report in Florida PALM and reviews it to identify updates to customer banking data<br>• Submits the Treasury Correspondence Form if DFS Treasury assistance is needed<br>• Generates reports in Florida PALM to verify deposit data<br><br>(This role will have access to protected data) | • CMSW.60.2.4 Manage Electronic Receipts Data (AR)<br>• CMSW.60.2.5 Process FLAIR Deposits (AR)<br>• CMSW.60.2.6 Treasury Receipts, Adjustments, and Returned Items (AR) | • Views the custom ACH NOC page<br>• Runs AR deposit reports<br>• Views AR deposits and payments inquiry<br>• View and review returned items and debit memos<br>• Adds and updates Treasury Correspondence Form | • Submits the Treasury Correspondence Form to the DFS Bank Reconciliation Processor if assistance is needed with manual deposit verifications or with FLAIR or bank corrections<br>• Runs and reviews reports of deposits created by the DFS Deposit Processor | N/A |
| Agency GL Journal Approver | Agency end user who approves GL journals | CMSW.10.2.1 Create and Approve Journals (AMFR) | • Approves GL journals<br>• Runs GL Reports<br>• Views GL data via inquiry pages | Reviews and approves GL journals received from an Agency GL Journal Processor | N/A |

| End User Role Name | End User Role Description | Associated Business Processes | Florida PALM Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| Agency GL Journal Processor | Agency end user who:<br><br>• Reviews and resolves invested cash checking exceptions<br>• Creates, edit checks, invested cash balance checks, and routes GL journals for approval<br>• Reviews and addresses edit check errors | • CMSW.10.2.1 Create and Approve Journals (AMFR)<br>• CMSW.10.2.2 Edit Check (AMFR)<br>• CMSW.80.1.2 Invested Cash Checking (CM) | • Adds, updates, and deletes GL Journals<br>• Uploads GL journals<br>• Edit checks GL journal<br>• Budget checks GL journals (invested balance checks)<br>• Submits GL journals to workflow<br>• Views ledger inquiry<br>• Runs GL reports<br>• Views GL data via inquiry pages | Creates and submits GL journals for review and approval by an Agency GL Journal Approver | Must not also be assigned the:<br><br>• DFS Investment Journal Approver |
| Agency Query Writer | Agency end user, with experience in/knowledge of database structures, relational table joins, agency transactional data, who can create private queries on behalf of an agency<br><br>(This role will have access to protected banking data) | N/A | • Create private agency queries<br>• Runs GL reports<br>• Runs AR reports<br>• Runs AP reports<br>• Runs banking reports | Has the same permissions and access as all other Reporter roles. | Must not also be assigned the:<br><br>• DFS Query Writer role |

| End User Role Name | End User Role Description | Associated Business Processes | Florida PALM Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| Agency Requestor | Agency end user who submits requests to DFS Treasury for assistance using the Treasury Correspondence Form in Florida PALM.<br><br>(This role will have access to protected banking data) | CMSW.70.1.2 Manage Treasury Correspondence (TM) | • Adds and updates Treasury Correspondence Form<br>• Adds and updates EPS Request Form<br>• Adds and updates Banking Services Request Form<br>• Runs banking reports | • Submits the Treasury Correspondence Form to the DFS Correspondence Processor<br>• Submits the EPS and Banking Services Request Forms to the DFS Bank Account Maintainer | Must not also be assigned the:<br><br>• DFS Bank Account Maintainer role<br>• DFS Correspondence Processor role<br>• DFS Reconciliation Processor |
| GL Reporter | Agency end user who can run GL Reports and access GL data via inquiry pages | N/A | • Runs GL Reports<br>• Views GL data via inquiry pages | None | N/A |
| Security Access Manager | Individual who is responsible for granting Florida PALM access to agency end users based on their agency's job duties and responsibilities | N/A | • Assign new agency end users' Florida PALM roles<br>• Update existing agency end users' access to Florida PALM | None | N/A |

## Agency-Specific End User Roles

Due to the enterprise-wide activities that specific agencies perform, certain end user roles are only applicable to the agencies that perform this work. Agency-specific end user roles will be limited to users within that agencies business unit. These agency-specific end user roles that will support Florida PALM for the CMS Wave are documented in Tables 2,3, 4, and 5. End user roles specific to Florida Department of Commerce (COM) are documented in Table 2. End user roles specific to the Department of Revenue (DOR) are documented in Table 3. End user roles specific to the Legislature (LEG) are documented in Table 4. End user roles specific to Department of Financial Services (DFS) are documented in Table 5.

## COM End Users Roles

COM end user roles that will support Florida PALM for the CMS Wave are documented in Table 2. The roles in Table 2 should only be role mapped by COM.

*Table 2: COM End User Roles*

| End User Role Name | End User Role Description | Associated Business Processes | Florida PALM Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| Cash Transfer Approver | COM end user who approves bank account transfers in Florida PALM<br><br>(This role will have access to protected banking data) | CMSW.70.4 Process Bank Cash Transfers (TM) | • Reviews and approves Cash Transfers<br>• Runs banking reports | Approves cash transfers that are submitted by the Cash Transfer Processor | N/A |
| Cash Transfer Processor | COM end user who requests bank account transfers in Florida PALM<br><br>(This role will have access to protected banking data) | CMSW.70.4 Process Bank Cash Transfers (TM) | • Adds and Updates Bank Account Transfers<br>• Runs banking reports | Requests cash transfers that are approved by the Cash Transfer Approver and DFS Transfer Approver | N/A |

## DOR End Users Roles

DOR end user role that will support Florida PALM for the CMS Wave are documented in Table 3. The roles in Table 3 should only be role mapped by DOR.

*Table 3: DOR End User Roles*

| End User Role Name | End User Role Description | Associated Business Processes | Florida PALM Role Responsibilities | Relationship with other Roles | Separation of duties |
|---|---|---|---|---|---|
| DOR Agency Exception Processor | DOR end user who generates and reviews the Unreconciled Deposits report and updates direct journal deposits in Florida PALM<br><br>(This role will have access to protected banking data) | CMSW.60.2.5 Process FLAIR Deposits (AR) | • Adds and Updates Deposits<br>• Views AR Deposits and Payments Inquiry<br>• Runs AR Deposit Reports<br>• Adds and updates Treasury Correspondence Form | • Submits the Treasury Correspondence Form to the DFS Correspondence Processor | N/A |

## Legislature End User Roles

LEG end user roles that will support Florida PALM for the CMS Wave are documented in Table 4. The roles in Table 4 should only be role mapped by LEG.

*Table 4: Legislature End User Roles*

| End User Role Name | End User Role Description | Associated Business Processes | Florida PALM Role Responsibilities | Relationship with other Roles | Separation of duties |
|---|---|---|---|---|---|
| Auditor General | Auditor General end user who performs audit related activities within Florida PALM<br><br>(This role will have access to protected banking data) | None | • View transaction data<br>• Run reports | None | N/A |

## DFS End User Roles

DFS end user roles that will support Florida PALM for the CMS Wave are documented in Table 5. The roles in Table 5 should only be role mapped by DFS.

*Table 5: DFS End User Roles*

| End User Role Name | End User Role Description | Associated Business Processes | Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| AP Reporter | DFS end user who can run AP Reports and access AP data via inquiry pages | N/A | • Run AP Reports<br>• Views AP data via inquiry pages | None | N/A |
| Cash Transfer Processor | DFS end user who requests bank account transfers in Florida PALM | CMSW.70.4 Process Bank Cash Transfers (TM) | • Adds and updates bank account Cash Transfers<br>• Selects Settlements for approval<br>• Runs banking reports | Requests cash transfers that are approved by the DFS Transfer Approver | N/A |

| End User Role Name | End User Role Description | Associated Business Processes | Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| DFS Bank Account Maintainer | DFS end user who processes requests from the Banking Services Request Form and EPS Request Form for banking services and maintains banking configuration in Florida PALM<br><br>(This role will have access to protected banking data) | CMSW.70.1.1 Maintain Bank Accounts (TM) | • Reviews and approves EPS Request Form<br>• Reviews and approves Banking Services Request Form<br>• Adds and updates banking information (e.g., banks, branches, and accounts)<br>• Runs banking reports | Processes agency requests for banking services and Florida PALM banking configuration requested by the Agency Requestor | Must not also be assigned the:<br><br>• Agency Requestor role<br>• DFS Book to Bank Reconciliation Processor role<br>• DFS Treasury GL Journal Processor |
| DFS Bank Reconciliation Processor | DFS end user who:<br><br>• Monitors daily reconciliation of Florida PALM transactions to bank account activity | • CMSW.60.2.5 Process FLAIR Deposits (AR)<br>• CMSW.70.2 Manage and Reconcile Bank Statements (TM) | • Perform bank reconciliation (e.g., reconcile and unreconciled transactions)<br>• Perform Force Reconciliation<br>• Updates bank statements | • Resolves reconciliation issues by coordinating with DFS end users, agency end users, and external | Must not also be assigned the:<br><br>• Agency Requestor<br>• DFS Book to Bank Reconciliation Processor role |

| End User Role Name | End User Role Description | Associated Business Processes | Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| | (This role will have access to protected banking data) | | • Create external bank transactions<br>• Runs AR deposit reports<br>• Runs banking reports<br>• Views AR deposits and payments inquiry<br>• Adds and updates Treasury Correspondence Form<br>• Runs AP reports and inquiry pages | parties of various roles to resolve exceptions | • DFS Investment Accounting Processor role<br>• DFS CM Accounting Approver<br>• DFS Treasury GL Journal Processor |
| DFS Book to Bank Reconciliation Processor | DFS end user who reconciles bank account balances to ledger balances using Book to Bank Reconciliation in Florida PALM<br><br>(This role will have access to protected banking data) | CMSW.70.5 Reconcile Book to Bank Balances (TM) | • Run book to bank reconciliation<br>• Resolves reconciliation exceptions between bank account balances and ledger balances<br>• Closes CM period<br>• Runs banking reports | Identifies reconciliation exceptions between bank account balances and ledger balances by coordinating with DFS end users, agency end users, and external parties of various roles | Must not also be assigned the:<br><br>• DFS Bank Account Maintainer role<br>• DFS Bank Reconciliation Processor role |

| End User Role Name | End User Role Description | Associated Business Processes | Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| DFS CM Accounting Approver | DFS end user who approves Treasury related accounting entries that are marked for additional review | • CMSW.60.2.5 Process FLAIR Deposits (AR)<br>• CMSW.70.2 Manage and Reconcile Bank Statements (TM)<br>• CMSW.70.4 Process Bank Cash Transfers (TM)<br>• CMSW.70.6 Create and Maintain Deals (TM) | • Approves CM accounting entries (e.g., Bank Statement Accounting, Force Recon, Manual CM Accounting, Investment Accounting) | Approves Treasury accounting entries marked for additional review based on the accounting template selected by the Cash Transfer Processor role | Must not also be assigned the:<br><br>• DFS Bank Reconciliation Processor |
| DFS COA Maintainer | DFS end user who:<br><br>• Completes approved updates and modifications to ChartFields<br>• Completes approved updates and modifications | • CMSW.10.1.2 Add or Modify Statewide ChartField (AMFR)<br>• CMSW.10.1.3 Add or Modify Fund Values (AMFR)<br>• CMSW.10.1.5 Set Up and Maintain Trees | • Adds and updates ChartField values<br>• Adds and updates COA Crosswalk<br>• Adds and updates trees (Tree Manager)<br>• Adds and updates combination edits | None | N/A |

| End User Role Name | End User Role Description | Associated Business Processes | Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| | to Combination Edits and Trees<br>• Updates the COA Crosswalk with the appropriate mapping | and/or Combination Edits (AMFR)<br>• CMSW.10.2.2 Edit Check (AMFR) | • Runs GL reports<br>• Views GL data via inquiry pages | | |
| DFS Correspondence Processor | DFS end user who approves the request in the Treasury Correspondence Form<br><br>(This role will have access to protected banking data) | CMSW.70.1.2 Manage Treasury Correspondence (TM) | • Adds and updates Treasury Correspondence Form<br>• Runs banking reports | Reviews and approves agency requests submitted by the Agency Requestor | Must not also be assigned the:<br><br>• Agency Requestor role |
| DFS CRA Payment Cancellation Processor | DFS end user who cancels CRA payments and notifies agencies of payment cancellation<br><br>(This role will have access to protected banking data) | CMSW.80.2.6 Manage Revolving Funds (CM) | • Approves CRA Payment Cancellation Form | Processes agency payment cancellations requested by the Agency CRA Processor | Must not also be assigned the:<br><br>• Agency CRA Processor role |
| DFS Deposit Approver | DFS end user who reviews and approves deposits (i.e., date, amount, deposit number, and accounting) | CMSW.60.2.6 Treasury Receipts, Adjustments, and Returned Items (AR) | • Approves deposits<br>• Views AR deposits and payments inquiry<br>• Runs AR deposit reports | Reviews and approves Direct Journal Deposits routed by the DFS Deposit Processor | N/A |

| End User Role Name | End User Role Description | Associated Business Processes | Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| | (This role will have access to protected banking data) | | • Adds and updates Treasury Correspondence Form | | |
| DFS Deposit Processor | DFS end user who:<br><br>• Creates direct journal deposits for Treasury receipts and deposit adjustments within Florida PALM and routes them for approval<br>• Adds foreign item support to returned item deposits upon receipt<br><br>(This role will have access to protected banking data) | CMSW.60.2.6 Treasury Receipts, Adjustments, and Returned Items (AR) | • Adds and updates deposits<br>• Submits deposits for approval<br>• Views AR deposits and payments inquiry<br>• Runs AR deposit reports<br>• Adds and updates Treasury Correspondence Form | Routes Direct Journal Deposits to the DFS Deposit Approver for review and approval | N/A |
| DFS GL Close Processor | DFS end user who completes enterprise-level close activities, including opening/closing periods and running the Journal Generator process | CMSW.10.3.1 Perform Month End Close (AMFR) | • Runs journal generator<br>• Opens and closes GL periods<br>• Opens and closes Source Module periods (e.g., AR, AP)<br>• Defines close configuration | None | N/A |

| End User Role Name | End User Role Description | Associated Business Processes | Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| | | | • Runs close<br>• Runs GL reports<br>• Views GL data via inquiry pages | | |
| DFS GL Reconciliation Processor | DFS end user who proactively runs and reviews reports throughout the month, at month-end and at year-end to reconcile the GL | CMSW.10.3.1 Perform Month End Close (AMFR) | • Runs month-end and year-end reports<br>• Runs GL reports<br>• Views GL data via inquiry pages<br>• Coordinates source module transactions to assist with GL reconciliation<br>• Adds, updates, and deletes GL journals | None | N/A |
| DFS Investment Accounting Processor | DFS end user who:<br><br>• Monitors transactions loaded into Deal Management (DM)<br>• Performs reconciliation<br>• Resolves exceptions | CMSW.70.6 Create and Maintain Deals (TM) | • Views, adds, and updates deals | None | Must not also be assigned the:<br><br>• DFS Bank Reconciliation Processor role |
| DFS Investment Journal Approver | DFS end user who approves redistribution journals | CMSW.10.2.1 Create and Approve Journals (AMFR) | • Approves journals<br>• Runs GL reports<br>• Views GL data via inquiry pages | Reviews and approves GL journals received from an Agency GL | Must not also be assigned the:<br><br>• Agency GL Journal Processor role |

| End User Role Name | End User Role Description | Associated Business Processes | Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| | | | | Journal Processor | |
| DFS Investment Override Processor | DFS end user who overrides invested cash checking exceptions on disinvestment journal transactions and manages Invested Budget Definition configurations. | CMSW.80.1.2 Invested Cash Checking (CM) | • Overrides budget check exceptions<br>• Adds and updates GL journals<br>• Deletes GL journals<br>• Runs GL reports<br>• Views GL data via inquiry pages<br>• Maintains Investment Budget Definitions | None | N/A |
| DFS Investment Reporter | DFS end user who reviews reports in DM to make investment decisions | CMSW.70.6 Create and Maintain Deals (TM) | • Runs DM reports | None | N/A |
| DFS Investment Viewer | DFS end user that can view deals entered/loaded into Deal Management (DM) | CMSW.70.6 Create and Maintain Deals (DM) | • Views Deals | None | N/A |
| DFS Query Writer | The DFS end user, with experience in/knowledge of database structures, relational table joins, agency transactional data, who can create public and private queries on | N/A | • Create public and private queries<br>• Runs GL reports<br>• Runs AR reports<br>• Runs AP reports<br>• Runs banking reports | Has the same permissions and access as all other Reporter roles. | Must not also be assigned the:<br><br>• Agency Query Writer role |

| End User Role Name | End User Role Description | Associated Business Processes | Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| | behalf of DFS and agencies. (This role will have access to protected banking data) | | | | |
| DFS Reconciliation Processor | DFS end user who runs reconciliation processes, accesses the Central Transaction Inquiry page and runs reconciliation queries related to the Automated Reconciliation function. | N/A | • Runs AP, AR, and GL processes for reconciliation<br>• Views GL data via inquire pages<br>• Runs AP, AR, and GL reconciliation reports | None | N/A |
| DFS Reconciliation Reporter | DFS end user who accesses the Central Transaction Inquiry page and runs reconciliation queries related to the Automated Reconciliation function. | N/A | • Views GL data via inquire pages<br>• Runs AP, AR, and GL reconciliation reports | None | N/A |
| DFS Transfer Approver | DFS end user who approves and dispatches all transfers between bank accounts | CMSW.70.4 Process Bank Cash Transfers (TM) | • Reviews cash transfers<br>• Approves settlements<br>• Dispatches payments | Approves and dispatches all cash transfer requests submitted by the Cash | N/A |

| End User Role Name | End User Role Description | Associated Business Processes | Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| | (This role will have access to protected banking data) | | • Confirms cash transfers<br>• Runs banking reports | Transfer Processor | |
| DFS Treasury GL Journal Processor | DFS end user who:<br><br>• Monitors the average daily balance and allocation processes that distributes income for Special Purpose Investment Account (SPIA) Participants, Trust Funds, and General Revenue<br>• Monitors loading of SPIA GL journals into Florida PALM<br>• Configures and updates allocations<br>• Runs allocation processes | • CMSW.70.7.1 Manage SPIA Balances (TM) CMSW.70.7.2 Distribute Interest Apportionment (TM) | • Adds and updates journals<br>• Uploads journals<br>• Adds and updates Average Daily Balance configuration<br>• Configures allocation rules<br>• Updates allocations<br>• Runs allocation processes<br>• Runs GL reports<br>• Views GL data via inquiry pages | Initiates the interest apportionment for the GL Reporter to review the results | Must not also be assigned the:<br><br>• DFS Bank Account Maintainer<br>• DFS Bank Reconciliation Processor |
| DFS YEC GL Journal Approver | DFS end user who approves adjusting journals for month-end and year-end activities. | N/A | • Approves GL journals<br>• Runs GL Reports<br>• Views GL data via inquiry pages | Reviews and approves GL journals received from an Agency GL Journal Processor | N/A |

| End User Role Name | End User Role Description | Associated Business Processes | Role Responsibilities | Relationship with other Roles | Separation of Duties |
|---|---|---|---|---|---|
| DFS YEC GL Journal Processor | DFS end user who:<br><br>• Creates GL adjusting journals for approval<br>• Reviews and resolves budget exceptions<br>• Reviews and addresses edit check errors | N/A | • Adds, updates, and deletes GL Journals<br>• Uploads GL journals<br>• Edit checks GL journal<br>• Budget checks GL journals (invested balance checks)<br>• Submits GL journals to workflow<br>• Views ledger inquiry<br>• Runs GL reports<br>Views GL data via inquiry pages | Creates and submits GL journals for review and approval by the DFS YEC GL Journal Approver | N/A |
| ReportDistAdmin | DFS end user who views batch process information and interface log/error files | N/A | • View batch process information<br>• View interface log/error files | None | N/A |

# System Enforced Controls

Florida PALM has system rules to prevent an end user from approving a transaction they created, regardless of the roles assigned to the end user. For example, an end user assigned both the Agency GL Journal Processor and the Agency GL Journal Approver has the ability to create a journal and approve a journal. However, they cannot approve a journal they entered. The system enforced controls apply to:

- Deposits
- Journals
- Cash Transfers
- Forms

# SOD Conflict Reasoning

Separation of duties (SOD) identifies which roles must not be assigned to the same end user. These rules are put in place to avoid mapping an end user to roles that cause regulatory, internal, or financial control issues with a single position. For example, the end user who is assigned the DFS Bank Reconciliation Processor role must not also be assigned the DFS Deposit Processor role because it would cause a control issue if the same end user resolved reconciliation issues for the deposits they created. CMS Wave end user roles that must not be assigned to the same CMS Wave end user are documented in the Separation of Duties columns in Tables 1-5.

If an agency has identified a SOD conflict that cannot be resolved, the agency must contact the Division of Accounting and Auditing (A&A), prior to access being granted. A&A will review agency justification and compensating controls.  A&A will annually reevaluate SOD conflict requests. If a SOD conflict is not justified and is not approved, then A&A will notify the agency and provide guidance on resolving the SOD conflict.

The reasoning for each SOD conflict identified in the Florida PALM roles section are documented in Table 6.

*Table 6: Separation of Duties Reasoning*

| ✔ End User Role Name | ✖ Separation of Duties | ？ Reasoning |
|---|---|---|
| Agency CRA Processor | DFS CRA Payment Cancellation Processor | An agency end user should not be assigned a DFS role and vice versa. |
| Agency GL Journal Processor | DFS Investment Journal Approver | An agency end user should not be assigned a DFS role and vice versa. |
| Agency Query Writer | DFS Query Writer | The DFS Query Writer has the ability to create public queries that are viewable by all agencies. An agency end user should not have the ability to create a public query, as public queries are accessible by all agencies. |

| ✅ **End User Role Name** | ❌ **Separation of Duties** | ❓ **Reasoning** |
|---|---|---|
| Agency Requestor | DFS Correspondence Processor | An agency end user should not be assigned a DFS role and vice versa. |
| Agency Requestor | DFS Bank Account Maintainer | End user should not request updates to bank account information they maintain or be able to affect balances for accounts they establish.<br><br>An agency end user should not be assigned a DFS role and vice versa. |
| Agency Requestor | DFS Bank Reconciliation Processor | End user should not have the ability to process bank related activities for transactions they reconcile.<br><br>An agency end user should not be assigned a DFS role and vice versa. |
| DFS Bank Account Maintainer | DFS Book to Bank Reconciliation Processor | End user should not request updates to bank account information they maintain or reconcile bank accounts for bank balances they reconcile/validate.<br><br>End user should not be able to affect bank balances for bank accounts they establish. |
| DFS Bank Account Maintainer | Agency Requestor | End user should not request updates to bank account information they maintain or be able to affect balances for accounts they establish.<br><br>An agency end user should not be assigned a DFS role and vice versa. |
| DFS Bank Account Maintainer | DFS Treasury GL Journal Processor | End user should not request updates to bank account information they maintain or reconcile bank accounts for bank balances they reconcile/validate. |

| ✔ End User Role Name | ✖ Separation of Duties | ❓ Reasoning |
|---|---|---|
| | | End user should not be able to affect bank balances for bank accounts they establish. |
| DFS Bank Reconciliation Processor | DFS Book to Bank Reconciliation Processor | The end user should not maintain bank accounts or reconcile bank accounts for bank balances they reconcile/validate. |
| DFS Bank Reconciliation Processor | DFS CM Accounting Approver | End user should not approve the force reconciliation transaction they created. |
| DFS Bank Reconciliation Processor | Agency Requestor | End user should not have the ability to process bank related activities for transactions they reconcile.<br><br>An agency end user should not be assigned a DFS role and vice versa. |
| DFS Bank Reconciliation Processor | DFS Investment Accounting Processor | The end user should not have the ability to reconcile transactions in which they enter. |
| DFS Bank Reconciliation Processor | DFS Treasury GL Journal Processor | The end user should not have the ability to reconcile transactions in which they enter. |
| DFS Book to Bank Reconciliation Processor | DFS Bank Account Maintainer | End user should not request updates to bank account information they maintain or reconcile bank accounts for bank balances they reconcile/validate.<br><br>End user should not be able to affect bank balances for bank accounts they establish. |
| DFS Book to Bank Reconciliation Processor | DFS Bank Reconciliation Processor | The end user should not maintain bank accounts or reconcile bank accounts for bank balances they reconcile/validate. |
| DFS CM Accounting Approver | DFS Bank Reconciliation Processor | End user should not approve the force reconciliation transaction they created. |
| DFS Correspondence Processor | Agency Requestor | An agency end user should not be assigned a DFS role and vice versa. |

| ✅ **End User Role Name** | ❌ **Separation of Duties** | ❓ **Reasoning** |
|---|---|---|
| DFS CRA Payment Cancellation Processor | Agency CRA Processor | An agency end user should not be assigned a DFS role and vice versa. |
| DFS Investment Accounting Processor | DFS Bank Reconciliation Processor | The end user should not have the ability to reconcile transactions in which they enter. |
| DFS Investment Journal Approver | Agency GL Journal Processor | An agency end user should not be assigned a DFS role and vice versa. |
| DFS Query Writer | Agency Query Writer | The DFS Query Writer has the ability to create public queries that are viewable by all agencies. An agency end user should not have the ability to create a public query, as public queries are accessible by all agencies. |
| DFS Treasury GL Journal Processor | DFS Bank Account Maintainer | End user should not request updates to bank account information they maintain or reconcile bank accounts for bank balances they reconcile/validate.<br><br>End user should not be able to affect bank balances for bank accounts they establish. |
| DFS Treasury GL Journal Processor | DFS Bank Reconciliation Processor | The end user should not have the ability to reconcile transactions in which they enter. |

# Workflow

Workflow is the defined process of routing transactions between two or more end user roles in Florida PALM to obtain approval. Multiple end users can be assigned to the same end user role, which may mean they have shared responsibilities in a workflow process. For the CMS Wave, there are three transaction workflows: Cash Transfer Approval, DFS Deposit Approval, GL Journal Approval. During the CMS Wave, agency workflow will be contained within a Business Unit.

## Cash Transfer Approval

Workflow occurs between the Cash Transfer Processor role (assigned to an end user within the COM Business Unit or an end user within the DFS Business Unit), the Cash Transfer Approver role (assigned to an end user within the COM Business Unit), and the DFS Transfer Approver role (assigned to an end user within the DFS Business Unit). The process steps for this workflow are documented in Figure 1.
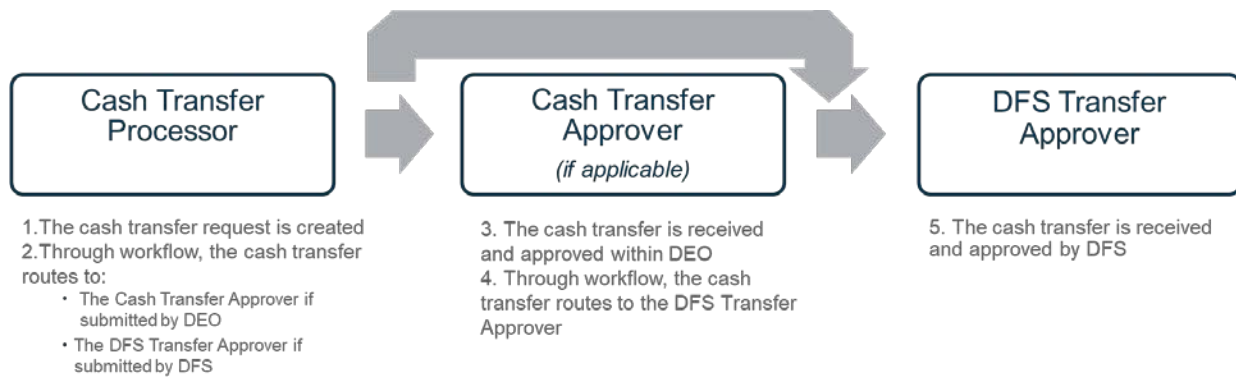
*Figure 1: Cash Transfer Approval Workflow Steps*

## DFS Deposit Approval

Workflow occurs between the DFS Deposit Processor role and the DFS Deposit Approver role. The process steps for this workflow are documented in Figure 2.
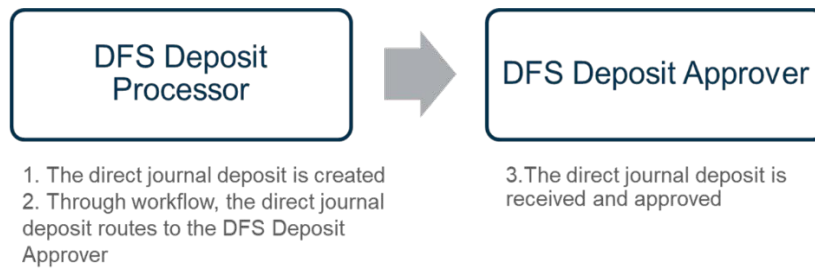


*Figure 2: DFS Deposit Approval Workflow Steps*

## GL Journal Approval

Workflow occurs between the Agency GL Journal Processor role (assigned to an end user within an agency Business Unit), the Agency GL Journal Approver role (assigned to an end user within an agency Business Unit), and the DFS Investment Journal Approver role (assigned to an end user within the DFS Business Unit). The process steps for this workflow are documented in Figure 3.

*Figure 3: GL Journal Approval Workflow Steps*

## Agency Role Mapping Handbook v.8.0 Revision Notes (02/21/2023)

This section documents the revision that was made to the Agency Role Mapping Handbook between the June 30, 2022, release and the February 21, 2023 release. Revisions include added roles.

### Added Roles

The following roles were added:

- DFS Reconciliation Processor
- DFS Reconciliation Reporter