



# Agency Guide: New and Reorganizing Agencies

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## Overview

The creation of a new state agency through merger or reorganization of an existing state agency requires coordinated efforts of multiple entities, including the Legislature, the affected state agency or agencies, the Department of Financial Services (DFS), the Office of Planning and Budget (OPB), and the Department of Management Services (DMS). There are many steps involved for a new State entity to be fully operational by the intended effective date. To promote a successful and timely transition, many of the steps must be completed in successive order.

This *New Agency Guide* is intended as a resource for individuals responsible for the administrative tasks of creating a new State entity. The scope of this Guide includes critical tasks for financial management and the State's accounting system. This Guide focuses on those tasks that are required for an agency to make payments, process receipts, hire and pay employees, procure goods and services, and for the Department of Financial Services to meet the accounting and reporting requirements.

The *New Agency Guide* includes a description of the tasks, references to the applicable authority, and links to guidance, as applicable. This *New Agency Guide* is organized into three sections: *Overview*, *Summary of Tasks*, and *Appendices*.

The *Summary of Tasks* section is made up of two stages. Stage 1 identifies the tasks that must be complete before agency operations begin. Stage 2 outlines the tasks that can be completed at any time but are usually necessary within the first six weeks after agency operations begin. The timing of the completion of the tasks, and priority (i.e., high, medium, and low) of those tasks are identified within each stage.

Entities impacted should remain in close contact with the agencies with enterprise-wide responsibility, such as DFS, OPB, and DMS, during the crucial periods outlined in this document to facilitate the timely completion of all critical tasks for a smooth transition. Leadership in the affected agencies will need to identify a primary contact to coordinate the completion of all applicable tasks.

### **METHOD OF REORGANIZATION**

*Section 20.06, Florida Statutes-*

*(1) Type One Transfer – A type one transfer is the transferring intact of an existing agency or department so that the agency or department becomes a unit of another agency or a department.*

*(2) Type Two Transfer – A type two transfer is the merging into another agency or department of an existing agency or department or a program, activity, or function thereof or, if certain identifiable units or subunits, programs, activities, or functions are removed from the existing agency or department, or are abolished, it is the merging into an agency or department of the existing agency or department with the certain identifiable units or subunits, programs, activities, or functions removed therefrom or abolished.*

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The last section, *Appendices*, has several lists and tables and are used as resource materials that are relevant to the tasks described in the *Summary of Tasks* section. These lists and tables may be helpful in building your own project task lists.

Several information technology systems are used in the set-up of the new agency or merger of existing agencies. These systems comprise the components of the Florida Financial Management Information Systems (FFMIS), pursuant to Section 215.92, Florida Statutes. The following table describes each FFMIS system and its function.

SYSTEM	OWNER	FUNCTION
Florida Planning and Ledger Management (PALM)	Department of Financial Services (DFS)	The Division of Treasury (Treasury) receives and disburses funds, invests available balances, performs related accounting functions, cash management operations, and consultations. Florida PALM is the tool used to carry out these responsibilities. Agencies will use Florida PALM for depository functions, disinvesting funds, and other banking activities.
Florida Accounting Information Resource (FLAIR)	Department of Financial Services (DFS)	FLAIR is a double entry, computer-based, general ledger accounting system, which is utilized to perform the State's accounting and financial management functions. Section 215.90, Florida Statutes, designates DFS as the functional owner of FLAIR, responsible for its design, implementation, and operation.
Legislative Appropriations Systems/Planning, Budgeting System (LAS/PBS)	Executive Office of the Governor (EOG)	LAS/PBS is used to manage the State's budget process. The Legislature uses LAS/PBS to develop the appropriations bills and proviso. The EOG uses LAS/PBS to allocate and control budget approvals, releases, and amendments.
MyFloridaMarketPlace (MFMP)	Department of Management Services (DMS)	MFMP is the State's eProcurement system. The system is a source for centralized procurement activities; it streamlines interactions between vendors and state government entities and provides tools to support the procurement process for the State.
People First	Department of Management Services (DMS)	People First is the State's web-based Human Recourse information system used for payroll preparations, time and attendance, recruitment, benefits administration, and organizational management. It is used by employees, managers, retirees, job applicants, and State human resources staff.

## ***How to Use this Guide***

This *New Agency Guide*, in the *Summary of Tasks* section, has identified 50 activities that are critical in the start-up or transfer of an entity and is organized in two stages. Stage 1 identifies critical tasks that must be complete before an agency begins its operations. The estimated time of completion for this stage is approximately ten weeks from legislative authorization. Stage 2

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identifies critical tasks that may be completed within six weeks after agency operations have begun.

The timing of the completion of the tasks, and priority (i.e., high, medium, and low) of those tasks are identified within each stage. *Priority Levels* are discussed in more detail in the next sub-topic. Each stage is organized by topic and priority.

Within each stage, the tasks will be grouped by the following 8 topics:

- General
- Chart of Accounts
- Cash Management
- Receipts, Receivables, and Revenues
- Customers, Employees, and Vendors
- Payment Processing
- Grant Awards, Projects, and Contracts
- Financial Reporting

Each topic will include a task or group of tasks that share a commonality. Information for each task will include the details below:

- Background: Provides an overview and relevant information for each topic.
- Significance: Required information or data needed for each topic.
- Action Required: Task(s) required for each topic.
- Form: Required forms to be completed and submitted for each topic.
- Authority: Statutory and/or legal requirements of each topic.
- Guidance: Information or additional actions required for each topic.
- Owner: State agency and/or bureau who has ownership for a specific topic.
- Priority: See explanation in “*Priority Levels*” section.

If an item is not applicable for a particular task it will be marked N/A, for example, not all tasks will require a form to be completed, therefore, this item will be marked N/A. Additionally, some of the tasks identified in the *New Agency Guide* may not be applicable to the new agency.

The *Appendices* provides a compilation of resources to make the task of starting or transferring a new entity easier. Found is a simplified task table, a links to all the forms, manuals, laws, memos, and statutes that are referenced in the *New Agency Guide*. There is also a list of acronyms for those who might be new to this process and contact information.

## ***Priority Levels***

The estimated duration to complete these administrative tasks varies greatly. Some tasks should be started earlier in the process due to longer implementation and completion periods. For this reason, there are three priority levels that are used to describe the critical tasks within each stage

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**PRIORITY LEVELS**

**H = High**

**M = Medium**

**L = Low**

of the transition. These priorities are described as high, medium, and low, and are intended to describe the significance for the sequence of completion. While some flexibility exists regarding the timing of the completion of these tasks, for the duration of the project, the agency contacts should remain in communication with DFS to maintain a smooth transition process.

The following chart is a high-level look at the tasks that must be completed in each stage and the priority assigned to each task.

#	STAGE 1 TASKS	PR
1	Key Contacts	H
2	Agency Identification – Tax Identification Number (TIN)	H
3	Agency Identification – Operating Level Organization (OLO)	H
4	Essential Accounting Codes	H
5	Cash Control	H
6	Site Records	H
7	Adding New Business Units	H
10	Clearing and Revolving Accounts Outside Treasury or Other Banking Services	H
11	Concentration Account – Bank Deposits	H
12	Consolidated Revolving Account (CRA)	H
18	People First	H
19	Default Payroll Account Code	H
20	Special Category Account (Payroll Indicators)	H
21	Authorizations – Payroll	H
22	PYRL Access	H
27	ePayments – Credit Card and ACH	H
28	Purchasing Card (PCard)	H
29	MyFloridaMarketPlace (MFMP)	H
8	Fund Classification	M
9	Non-Eschat Funding Sources Verification	M
13	Deposit Slips/Stamps	M
14	Revolving Funds	M
23	People First Database Link Set-Up	M
24	Employee Information Center Website Admin. Access	M
25	Establish Reemployment Benefits Account	M
30	Statewide Vendor File Add Access	M
31	Authorizations – Voucher Signature Cards	M
32	Authorizations – Warrant Release	M
33	Involuntary Deductions	M
34	Managed File Transfer (MFT)	M
35	Payroll Deductions	M
15	Trust Fund Investments	L

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16	Cash Management Improvement Act (CMIA)	L
17	Florida PALM Cash Management Accounting Periods	L
26	Pay Data File	L
36	Special Warrant Message	L

#	STAGE 2 TASKS	PR
41	Direct Loads or Required Interface(s) with FLAIR	H
43	Florida Accountability Contract Tracking System (FACTS)	H
37	Special Purpose Investment Account Investments (SPIA)	M
40	1099 Representation Checklist	M
44	Contract Audit System (CAS)	M
49	Statewide Cost Allocation Plan (SWCAP)	M
50	Workiva	M
38	Loan Authority	L
39	Debt Collection Services	L
42	Unclaimed Property	L
45	Catalog of State Financial Assistance (CSFA)	L
46	Consolidated Equipment Financing Program (CEFP)	L
47	Financing Agreements	L
48	Equipment Leases	L

## Summary of Tasks

### *Stage 1*

Stage 1 includes the critical tasks that must be completed once a new agency has been authorized and before agency operations begin. Many of these tasks must be completed before subsequent tasks can be started. The estimated time of completion is within ten weeks of the new agency or merged agency starting operations.

Tracking any legislative actions and any budgetary actions should also be high priority for the Agency Representatives. Once identified, legislative actions can be tracked through, either the Florida House of Representatives Bill Tracker or the Florida Senate Bill Tracker.

Once legislative actions are completed or passed, any budgetary actions will be completed by the Office of Policy and Budget.

Before the transition, all outstanding transactions should be completed and reconciled. Making sure the accounts balance before the transfer reduces out of balance issues between the old and new agency. This includes accounts receivable, accounts payable, payroll, and property.

### **General**

## 1. Key Contacts



- Background: Identification of key contacts for all applicable tasks is necessary.
- Significance: DFS will refer to the list of agency contacts, as needed, to complete critical tasks necessary for the creation and operations of a new agency, as well as, finalizing task at an existing agency if applicable. Contacts will be needed for the new agency, and the agency that is closing or losing the unit.
- Action Required:
  - Identify key contacts and provide information to DFS to include the following:
    - Agencies Legislative Liaison
    - Office of Policy and Budget
    - Resource Access Control Facility (RACF) Administrator (Email Help Desk [Help.Desk@myfloridacfo.com](mailto:Help.Desk@myfloridacfo.com))
      - Form DFS-R1-1987, RACF ID, and RDS Report Request
    - Departmental FLAIR Access Control Custodian (Email from agency primary contact to [Help.Desk@myfloridacfo.com](mailto:Help.Desk@myfloridacfo.com))
    - Payroll FLAIR Access Control Custodian
      - DFS-A3-1930 – Authorized Signature Form
      - DFS-A3-2143 – PYRL Access Form
    - Florida PALM Security Access Manager
      - Form DFS-A0-2206 - [Florida PALM Security Access Manager Request and Acknowledgement form](#)
    - FLAIR Site Contacts (Email Bureau of Auditing at (850) 413-5512 and Help Desk [Help.Desk@myfloridacfo.com](mailto:Help.Desk@myfloridacfo.com))
    - SWVF Add Access
      - Form DFS-A1-2089, Statewide Vendor File Access Request form
    - Master Personnel for Employee Information Center (EIC) Access
    - Asset Management
      - Form DFS- R1-1819, FLAIR/DACA Access Request
    - Warrant Delivery Notification Contact
    - Warrant Release Authorization
      - Form DFS-A1-2103
    - Financial Management
    - Information Technology Contact
    - File Transfer Protocol (FTP) Technical Contact
    - RDS Administrator
    - Contract Management Administrator
    - Grant Management Administrator
  - Deliver FLAIR forms to Office of Information Technology-Fletcher Building
  - Deliver Warrant forms to Bureau of Vendor Relations-Fletcher Building
  - Deliver Payroll forms to Bureau of State Payrolls-Fletcher Building



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- Email FLAIR Contacts to [HelpDesk@myfloridacfo.com](mailto:HelpDesk@myfloridacfo.com)
- Email SWVF Access forms to [StatewideVendorFile@myfloridacfo.com](mailto:StatewideVendorFile@myfloridacfo.com)
- Form: See the list above
- Authority: Sections 17.001 and 17.03, Florida Statutes
- Guidance: See each section for specific guidance
- Owner: Bureau of Financial Reporting (BFR)
- Priority: High

## 2. Agency Identification – Tax Identification Number (TIN)



- Background: The Internal Revenue Service (IRS) issues a tax identification number for use in tax reporting. DFS requires a Form W-9 to verify the accuracy of the TIN used in payments and journal transfers.
- Significance: The TIN is used to identify the agency.
- Action Required: Apply for an agency TIN from the IRS. Upon receipt of the TIN, submit a substitute Form W-9 through the Vendor Portal.
- Form: Internal Revenue Service Form W-9, Request for Taxpayer Identification Number and Certification
- Authority: Sections 6055 and 6056, Internal Revenue Code
- Guidance: See the IRS website and the DFS Vendor website.
  - IRS Website: [Apply for an Employer Identification Number \(EIN\) online](#)
  - BVR Website: <https://www.myfloridacfo.com/division/aa/vendors>
- Owner: Bureau of Vendor Relations (BVR)
- Priority: High

## Chart of Accounts

## 3. Agency Identification – Operating Level Organization (OLO)



- Background: Each agency is identified by a 6-digit Operating Level Organization.
- Significance: The OLO is used for budget and accounting purposes.
- Action Required: Coordinate with the Bureau of Financial Reporting to obtain and add the OLO to the Title File. Email request to: [NewAccountCode@MyFloridaCFO.com](mailto:NewAccountCode@MyFloridaCFO.com)
- Form: N/A
- Authority: Sections 17.001 and 17.03, Florida Statutes
- Guidance: FLAIR Fundamentals Manual, Section 109
- Owner: Bureau of Financial Reporting
- Priority: High

## 4. Essential Accounting Codes



- Background: DFS is responsible for maintaining the State's accounting system and chart of accounts. The chart of accounts identifies the essential codes used for accounting and financial reporting. These codes, documented in the FLAIR Title File, and Florida PALM include titles and descriptions for data elements such as fund identification number, budget entity, and category.
- Significance: Accounting transactions in our accounting systems require the use of the codes established in the FLAIR Title File or Florida PALM Chart of Accounts.
- Action Required: Coordinate with the Office of Planning and Budget to identify relevant funds, budget entities, and categories. The agency should also consult with the Office of Economic & Demographic Research (EDR) for their feedback on whether the proposed codes meet their needs. Then, submit a request to the Bureau of Financial Reporting at [NewAccountCode@MyFloridaCFO.com](mailto:NewAccountCode@MyFloridaCFO.com).
- Form: N/A
- Authority: Section 17.0315, Florida Statutes, Authorizing Legislation for the Type One Transfer or Type Two Transfer
- Guidance: FLAIR Fundamentals Manual, Section 110
- Owner: Bureau of Financial Reporting
- Priority: High

## 5. Cash Control



- Background: The state's accounting records are organized by fund. Each fund is identified by a cash control number which may be subdivided into multiple accounts. The cash control account (first 11 digits of the FLAIR account code) *must* be titled by Accounts Control Section before Agency staff can use the Agency Add (AA) function in FLAIR to add account codes. The agency may create account codes, using budget entity and category combinations within each cash control account, to accomplish business needs.
- Significance: The cash control accounts are needed to maintain accounting records and to create accounts within each fund.
- Action Required: Submit a request to the Bureau of Financial Reporting.
- Form: N/A
- Authority: Section 215.32, Florida Statutes
- Guidance: FLAIR Fundamentals Manual, Sections 109 & 111
- Owner: Bureau of Financial Reporting
- Priority: High

## 6. Site Records



- Background: The site record is a 2-digit grouping code used in FLAIR for printing vouchers, agency expense warrant contact information, or recording deposits

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and journal transfers to or on behalf of a location. Use of this code will vary among agencies depending on agency needs.

- **Significance:** The site record is used to identify transactions for a location or attribute and is a required component for processing in FLAIR. It contains a contact which is reported on the remittance advice.
- **Action Required:** Send a request to the Bureau of Financial Reporting to add or update the FLAIR Title File.
- **Form:** N/A
- **Authority:** Sections 17.075 and 17.076, Florida Statutes
- **Guidance:** FLAIR Fundamentals Manual, Section 110.1
- **Owner:** Bureau of Financial Reporting, Accounts Control Section
- **Priority:** High

## 7. Florida PALM Business Units



- **Background:** Florida PALM does not use the OLO but uses a Business Unit (BU) to define an agency or organization.
- **Significance:** The BU is necessary for budget and accounting purposes.
- **Action Required:** Coordinate with the Bureau of Financial Reporting to obtain the OLO. The OLO is used by Florida PALM to assign a BU.
- **Form:** Solution Center Incident Ticket
- **Authority:** Sections 17.001 and 17.03, Florida Statutes
- **Guidance:** Email Bureau of Financial Reporting at [NewAccountCode@MyFloridaCFO.com](mailto:NewAccountCode@MyFloridaCFO.com).
- **Owner:** Bureau of Financial Reporting and Florida PALM
- **Priority:** High

## 8. Fund Classification



- **Background:** Agency operations are accounted for using one or more funds. Each fund must be classified as one of the governmental accounting fund types. Each fund type has unique purposes, restrictions, and accounting requirements.
- **Significance:** Compliance with fund accounting requirements and generally accepted accounting principles is critical for the State's financial statements to be properly classified. A significant audit finding for the State's financial statements may result in the State's bond rating to be downgraded, thus resulting in higher costs to raise capital.
- **Action Required:** Complete the Fund Questionnaire for each unique fund number. The agency should contact the Bureau of Financial Reporting, Statewide Financial Reporting Section (SFRS), for assistance in selecting the appropriate fund classifications.
- **Form:** DFS-A1-1832, Fund Questionnaire

- Authority: Section 216.102, Florida Statutes
- Guidance: Email Bureau of Financial Reporting
- Owner: Bureau of Financial Reporting
- Priority: Medium

## 9. Florida PALM Cash Management Accounting Periods:



- Background: The Division of Treasury uses the Cash Management Module within Florida PALM for Treasury activities related to agency deposit processing. When a new Business Unit is established within Florida PALM, Treasury will also need to establish new open accounting periods for that BU to process Journals for the Cash Management Treasury Accounting Fiscal Summary.
- Significance: This is required so that cash management transactions, including deposit and investment accounting can be processed accurately.
- Action Required: Request that Treasury establish open periods for the BU for the Cash Management Treasury Accounting Fiscal Summary.
- Form: N/A
- Authority: N/A
- Guidance: Submit a request to the [Florida PALM Solution Center](#).
- Owner: Treasury
- Priority: Low

## 10. Non-Escheat Funding Sources Verification



- Background: Bureau of Vendor Relations is responsible for maintaining the Federal Funds Table. The Federal Funds Table contains Agency accounts from funding sources exempt from escheatment to the Division of Unclaimed Property when a warrant becomes stale dated.
- Significance: Non-Escheat funds should be identified as soon as they are created to prevent funds from being sent to Unclaimed Property in error.
- Action Required: Complete the Non-Escheat Funding Sources Verification Checklist. Attached a list of funding sources that are excluded from escheatment. Email the checklist to [StatewideVendorFile@myfloridacfo.com](mailto:StatewideVendorFile@myfloridacfo.com)
- Form: Non-Escheat Funding Sources Verification Checklist
- Authority: NA
- Owner: Bureau of Vendor Relations
- Priority: Medium

## Cash Management

## 11. Clearing and Revolving Accounts Outside Treasury or Other Banking Services



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- Background: All bank accounts outside of the State Treasury, or the use of third-party vendors for banking services, require review and approval by Treasury.
- Significance: Coordination with Treasury is necessary to avoid delays in Agency operations.
- Action Required: The agency is required to request approval from Treasury in Florida PALM for any outside bank accounts.
- Form: Banking Services Request form
- Authority: Section 17.58, Florida Statutes; Rule 69C-1, Florida Administrative Code
- Guidance: Division of Treasury website: [Cash Management](#)
- Owner: Treasury
- Priority: High

## 12. Concentration Account – Bank Deposits



- Background: All moneys collected by state agencies, boards, bureaus, commissions, institutions, and departments are required to be deposited in the State Treasury, and immediately credited to the appropriate fund. Treasury operates a concentration account system which facilitates a master depository account and multiple sub-accounts.
- Significance: The use of an approved concentration account at an approved financial institution is required for Agency receipts to be recognized by Treasury and accessible for Agency disbursements.
- Action Required: The new agency is required to use Florida PALM forms to request a new subaccount or a change to existing account. Depending on the types of services needed, an implementation period will apply.
- Form: Banking Services Request form
- Authority: Section 17.58, Florida Statutes
- Guidance: [Florida PALM End User Manual \(Treasury Management\)](#)
- Owner: Treasury
- Priority: High

## 13. Consolidated Revolving Account (CRA)



- Background: Treasury provides a Consolidated Revolving Account for agencies that have approval to utilize a revolving fund outside of the standard receipt/disbursement process. Treasury maintains a contract with a financial institution to provide an account for agencies to utilize for same day disbursements, etc. If a new revolving fund, the agency will first need to request approval from Accounting & Auditing before requesting the bank account from Treasury.
- Significance: To prevent agency operational delays, coordinate with Treasury and Accounting & Auditing for CRAs to expedite the process.

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- Action Required: Request a CRA through Florida PALM. If the CRA account is transferred from one agency to another due to reorganization, the following steps will be taken:
  - Current agency will need to reconcile and balance the CRA and make the necessary corrections/adjustments in FLAIR and/or Florida PALM.
  - The new agency will need to request approval from Accounting and Auditing before requesting approval the bank account from the Treasury.
  - Once approved, the current agency will need to transfer the funds to the new agency and request the Treasury to close the account.
  - The new agency must confirm the funds were received and contact the current agency of any pending items or discrepancies.
- Form: Banking Services Request form
- Authority: Section 17.58, Florida Statutes
- Guidance: [Florida PALM End User Manual \(Treasury Management Section\)](#)
- Owner: Treasury
- Priority: High

## 14. Deposit Slips/Stamps



- Background: Approved deposit slips, endorsement stamps, and deposit bags are required to utilize Treasury concentration account system for over-the-counter deposits.
- Significance: The use of approved banking supplies is necessary to avoid delays in accessing the deposited funds.
- Action Required: Request the deposit slips, endorsement stamps, and deposit bags through Florida PALM Treasury Correspondence form. Treasury will place the order and notify the agency when the requested supplies are available for pick up.
- Form: Florida PALM Treasury Correspondence Form
- Authority: Section 17.58, Florida Statutes
- Guidance: [Florida PALM End User Manual \(Order Supplies Section\)](#)
- Owner: Treasury
- Priority: Medium

## 15. Revolving Funds



- Background: A revolving fund is a cash fund, maintained within or outside the State Treasury, established from an appropriation, used by an agency to make authorized expenditures outside the normal process, as approved by DFS. The use of a revolving fund is limited to payments that cannot be made using a purchasing card or through the normal payment process, or as a change fund for offices that need a

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change fund for contact with the public. The fund is established as a local fund. Reimbursements are requested as needed, through the normal payment process.

- **Significance:** Coordination is necessary so the agency will not be limited to normal payment processes for urgent expenditures or lack access to change funds for offices that receive payment from the public.
- **Action Required:** Complete and submit request form to the Bureau of Financial Reporting.
- **Form:** DFS-A1-1823 – Revolving Fund Request form
- **Authority:** Section 216.271, Florida Statutes; Rules 69I-23 and 69I-31.226, Florida Administrative Code, and Volume IV, Section 10 of the Payroll Preparation Manual
- **Guidance:** [Florida PALM End User Manual \(Treasury Management Section\)](#)
- **Owner:** Bureau of Financial Reporting
- **Priority:** Medium

## 16. Trust Fund Investments



- **Background:** Agencies may request that Treasury invest excess fund balances, where authorized, and receive an allocated share of investment earnings for each fund. Treasury invests all general revenue funds and trust funds (with some exemptions) of each state agency to maximize earnings.
- **Significance:** Investment earnings are allocated to authorized funds.
- **Action Required:** Identify which funds are eligible for investment. Notify Treasury ([investments@myfloridacfo.com](mailto:investments@myfloridacfo.com)) and Bureau of Auditing at (850) 413-5512 to initiate the process. Treasury will establish the necessary Commitment Control (KK) ledger in Florida PALM and the Bureau of Financial Reporting will add the necessary attributes to the fund in Florida PALM.
- **Form:** NA
- **Authority:** Sections 17.57 and 17.61, Florida Statutes
- **Guidance:** [Florida PALM End User Manual \(Treasury Management Section\)](#)
- **Owners:** Treasury, Bureau of Auditing, Bureau of Financial Reporting, and Florida PALM
- **Priority:** Low

## 17. Cash Management Improvement Act (CMIA)



- **Background:** The Division of Treasury is responsible for oversight of covered programs and clearance patterns for expenditures of Federal grant funds for compliance with the Cash Management Improvement Act of 1990. The State is required to minimize the number of days it takes for warrants, paid from Federal funds, to be presented to the bank for payment.
- **Significance:** The State is required to pay interest for excessive float time related to draws of Federal funds.

- Action Required: Identify any agency operations subject to these requirements and consult Treasury. The agency should create and use FLAIR account codes to manage the timing of draws of federal funds and the related disbursements.
- Form: N/A
- Authority: Cash Management Improvement Act of 1990: [Cash Management Improvement Act - FAQs](#)
- Guidance: Division of Treasury website [Cash Management](#)
- Owner: Treasury
- Priority: Low

### 18. Florida PALM Cash Management Accounting Periods:



- Background: The Division of Treasury uses the Cash Management Module within Florida PALM for Treasury activities related to agency deposit processing. When a new Business Unit is established within Florida PALM, Treasury will also need to establish new open accounting periods for that BU to process Journals for the Cash Management Treasury Accounting Fiscal Summary.
- Significance: This is required so that cash management transactions, including deposit and investment accounting can be processed accurately.
- Action Required: Request that Treasury establish open periods for the BU for the Cash Management Treasury Accounting Fiscal Summary.
- Form: N/A
- Authority: N/A
- Guidance: Make request through the [Florida PALM Solution Center](#)
- Owner: Treasury
- Priority: Low

## Customers, Employees, and Vendors

### 19. People First



- Background: People First is the information system used by the State for human resource functions including attendance and leave, benefits administration, human resource management, organizational management, payroll preparation, performance management, recruiting, and reporting.
- Significance: Timely and proper setup of human resources and payroll processes are necessary for Agency employees to be timely paid, and for the completion of required records and reports for attendance and leave, retirement, benefits, and taxes.
- Action Required: Contact the Department of Management Services for appropriate access privileges in People First. The agency should inform the Bureau of State Payrolls (BOSP) of communication with People First at [BOSPMgmtTeam@myfloridacfo.com](mailto:BOSPMgmtTeam@myfloridacfo.com).



- Form: N/A
- Authority: Section 110.116, Florida Statutes
- Guidance: See People First online resources at [https://www.dms.myflorida.com/workforce\\_operations/people\\_first/for\\_state\\_hr\\_practitioners](https://www.dms.myflorida.com/workforce_operations/people_first/for_state_hr_practitioners).
- Owner: Department of Management Services
- Priority: High

## 20. Default Payroll Account Code



- Background: It is critical that payroll processes are completed successfully to enable timely payment to employees. When a payroll request is submitted with an invalid account code or the account code has not been set with a payroll indicator to allow wage payments from the state payroll system, DFS refers to a default payroll account to use instead.
- Significance: The designation of a default payroll account is necessary to avoid delays in payments to employees.
- Action Required: Provide the Bureau of State Payroll with a default payroll account code and a payroll contact name for the agency along with their phone number and email address to be added to the Company Control (COC) Directory in the Payroll (PYRL) component of FLAIR.
- Form: N/A
- Authority: Volume IV, Section 1 of the [Payroll Preparation Manual](#)
- Guidance: Volume IV, Section 1 of the [Payroll Preparation Manual](#)
- Owner: Bureau of State Payrolls
- Priority: High

## 21. Special Category Account (Payroll Indicators)



- Background: Some agencies may require a special category account code for payroll processes. For example, criminal justice incentive payments are paid from a special category.
- Significance: Coordination with the Bureau of State Payrolls is necessary to avoid delays in payroll processes that use special category accounts.
- Action Required: Notify the Bureau of State Payrolls of any payroll indicator requests, if needed.
- Form: N/A
- Authority: Volume IV, Section 1 of the [Payroll Preparation Manual](#)
- Guidance: [Payroll Preparation Manual](#)
- Owner: Bureau of State Payrolls
- Priority: High

## 22. Authorizations – Payroll



- Background: Each payroll request must be approved via signature by a person authorized by the agency head. A signature card is required for all persons authorized to approve payroll.
- Significance: The signature card is used to validate that a payroll request is properly authorized.
- Action Required: Complete the Authorized Signature form and submit it to the Bureau of State Payrolls.
- Form: DFS-A3-1930, Authorized Signature form
- Authority: Volume IV, Section 1 of the [Payroll Preparation Manual](#)
- Guidance: [Payroll Preparation Manual](#)
- Owner: Bureau of State Payrolls
- Priority: High

## 23. PYRL Access



- Background: PYRL is the payroll application of FLAIR. Agency access allows users to view and adjust employee payroll records including cancel payroll warrants and reissue.
- Significance: The timely setup of Access Control Custodian (ACC) and agency users will enable payroll professionals to complete cancellations and adjustments as needed in the payroll system once payrolls have been run.
- Action Required: The new agency Point of Contact (POC) will need to request an Agency Access Control Custodian, (ACC) be set up for the new agency. The ACC will be responsible for setting up access to agency FLAIR PYRL users.
- Form: The PYRL Access Request form is not a published form. Request the form by emailing [BOSPEmployeeRecords@MyFloridaCFO.com](mailto:BOSPEmployeeRecords@MyFloridaCFO.com).
- Authority: Section 120.52, Florida Statutes
- Guidance: Volume V, Section 1 of the [Payroll Preparation Manual](#)
- Owner: Bureau of State Payrolls
- Priority: High

## 24. People First Database Link Set-Up



- Background: The FLAIR Vendor Employee File and the Florida Has a Right to Know website get employee information through the People First database link. People First must allow the new OLO to be accessed through this link.
- Significance: The Vendor Employee File will not populate until this is complete which is needed for purchasing card (PCard) Works staff.
- Action Required: Notify People First warehouse staff that the new OLO be added to the database link.

# New Agency Guide

- Form: N/A
- Authority: N/A
- Guidance: Department of Management Services [website for State HR Practitioners](#)
- Owner: Department of Management Services and Division of Enterprise Financial Support Services
- Priority: Medium

## 25. Agency Employee Information Center Website Administrator. Access



- Background: The Employee Information Center (EIC) Website Admin. Access allows agency users to view and print payroll earnings statements and W2's for employees of the agency.
- Significance: The setup of an EIC Admin. Access to EIC will allow the payroll professionals to assist employees with printing their earnings statements and W2's.
- Action Required: Request an Agency EIC Website Administrator to be set up for the new agency. The Agency EIC Admin will be responsible for setting up any agency users.
- Form: N/A
- Authority: Section 120.52, Florida Statutes
- Guidance: Volume V, Section 9 of the [Payroll Preparation Manual](#)
- Owner: Bureau of State Payrolls
- Priority: Medium

## 26. Establish Reemployment Benefits Account



- Background: Reemployment tax is paid by employers and the tax collected is deposited into the Unemployment Compensation Trust Fund for the sole purpose of paying reemployment assistance benefits to eligible claimants. Only the first \$7,000 of wages paid to each employee by their employer in a calendar year is taxable. Employers with stable employment records receive reduced tax rates after a qualifying period. The Department of Revenue (DOR) has administered the reemployment tax since 2000. DOR registers employers, collects the tax and wage reports due, assigns tax rates, and audits employers.
- Significance: This step should be completed before employees are paid through the State Payroll system so that reemployment taxes are appropriately calculated and collected.
- Action Required: Contact the Department of Revenue's SUNTAX Revenue Program Administrator to establish the account: 850-717-6001.
- Form: N/A
- Authority: Sections 443.1215 and 443.131, Florida Statutes
- Guidance: Register with the [Department of Revenue](#) by the end of the month following the calendar quarter in which you begin paying employees.

- Owner: Department of Revenue
- Priority: Medium

## 27. Pay Data File



- Background: The Pay Data File (File 0013) is used for reporting payroll output data to the agencies. The file includes the actual data used to pay employees, process miscellaneous deductions, report salary warrant cancellations and employee record adjustments.
- Significance: The Pay Data File is a resource for agencies to review the details of a payroll.
- Action Required: Contact the DFS Help Desk to request the Pay Data File. Provide FTP information for the secure file transfer.
- Form: N/A
- Authority: Volume IV, Section 1 of the Payroll Preparation Manual:
- Guidance: [Payroll Preparation Manual](#)
- Owner: Bureau of State Payrolls
- Priority: Low

## Payment Processing

### 28. ePayments – Credit Card and ACH



- Background: Treasury is responsible for oversight of banking services utilized by state agencies. Agencies that accept credit card and eCheck payments for services through a website or point of sale terminal are to utilize the standard electronic payments contract with a financial institution to process and receive these types of payments.
- Significance: Treasury can assist the agency with compliance with applicable requirements for credit card and Automated Clearing House (ACH) activity.
- Action Required: Request approval from Treasury by submitting the EPS Request Form in Florida PALM. If needed, request a new location/subaccount or subaccount type in Florida PALM. An implementation process with the ePayments vendor and at the financial institution includes establishing the new account(s), set up, and testing.
- Form: EPS Request form, Banking Services Request form
- Authority: Rule 69C-4, Florida Administrative Code
- Guidance: [Florida PALM End User Manual](#)
- Owner: Treasury
- Priority: High

### 29. Purchasing Card (PCard)



## New Agency Guide

- Background: The State's Purchasing Card Program provides a convenient way for employees to purchase commodities for use in official business of the state, or to pay for travel expenses incurred while conducting state business. Participation in the PCard Program requires approval by the Enterprise Purchasing Card Administrator Team (EPCA), set-up in Works, and issuance of cards by Bank of America.
- Significance: The timely setup of the PCard Program will enable employees to use PCards to expedite purchases and avoid the need to seek reimbursement for travel expenses.
- Action Required: Complete and submit the PCard application and Agency PCard plan to the EPCA. Upon EPCA approval, the PCard application will be processed for set up with the Bank. The EPCA and Agency PCard Administrator will work with Bank of America to set up the agency's corporate account, as well as the agency's instance in Works. The Agency PCard Administrator will be required to compile configuration spreadsheets for the agency's users – Accountholders, Approvers, Accountants, and Administrators. EPCA will work with the Office of Information Technology (OIT) to ensure the agency's corporate account is set up properly in FLAIR. The Help Desk must establish the agency as a Purchasing Card user. Please note the following exceptions:
  - Division breaks away to another agency:
    - Cards should be suspended 30 days prior in preparation to close out current agency transactions.
    - Then the agency and budget must be loaded in FLAIR.
    - Agency structure must be established in Works.
    - Users and User groups must be established in Works.
  - Name change:
    - First agency name must be updated in FLAIR (to include site code etc.)
    - Then update corporate account name in Works with Bank of America and email addresses/user login information coordinated by the EPCA team.
- Form: Bank of America has a specific configuration spreadsheet that will need to be completed to upload the agency's users to Works. EPCA has statewide user profiles and agreements that can be formatted by the agencies.
- Authority: Sections 215.422 and 112.061, Florida Statutes; Rule 69I-24, Florida Administrative Code
- Guidance: See the [State of Florida Purchasing Card Program \(PCard\) website](#) and contact the EPCA team at [PCardReporting@myfloridacfo.com](mailto:PCardReporting@myfloridacfo.com).
- Owner: Bureau of Auditing
- Priority: High

### 30. MyFloridaMarketPlace (MFMP)



## New Agency Guide

- Background: MFMP is the State’s centralized eProcurement system used by agencies to streamline interactions between vendors and agencies. Agencies use the system for online requisitions, purchase orders and payment processing.
- Significance: Upon appropriate set-up in MFMP, the agency will have access to the system for procurement and payment activities.
- Action Required: Contact the Department of Management Services Buyer Helpdesk to initiate set-up of MFMP: [BuyerHelp@myfloridamarketplace.com](mailto:BuyerHelp@myfloridamarketplace.com)
- Form: N/A
- Authority: Sections 287.032 and 287.042, Florida Statutes
- Guidance: See the [MyFloridaMarketPlace website](#)
- Owner: Department of Management Services
- Priority: High

### 31. Statewide Vendor File Add Access



- Background: The Statewide Vendor File (SWVF) in FLAIR is the State’s repository of vendor information. Vendors can be added to the file by agency personnel that have add access. The Bureau of Vendor Relations provides add access to agency personnel.
- Significance: Once add access is granted, agency personnel can add vendors to the Statewide Vendor File. These vendors can then be used in a disbursement transaction.
- Action Required: To request SWVF add access, the agency’s Administrative Services Director, or their designee, must complete a Statewide Vendor File Access Request Form (DFS-A1-2089) and email the completed form to [StatewideVendorFile@MyFloridaCFO.com](mailto:StatewideVendorFile@MyFloridaCFO.com).
- Form: DFS-A1-2089 Statewide Vendor File Access Request form
- Authority: NA
- Guidance: [Statewide Vendor File Reference Guide](#)
- Owner: Bureau of Vendor Relations
- Priority: Medium

### 32. Authorizations – Voucher Signature Cards



- Background: Each voucher submitted to the DFS for payment must include agency approval via a signature by a person authorized by the agency head. A signature card is required for all persons authorized to approve agency vouchers.
- Significance: The signature on the voucher schedule certifies that the transactions are in accordance with the Florida Statutes and all applicable laws and rules of the State of Florida.
- Action Required: Complete a voucher signature card for each person authorized to approve and sign vouchers. The agency head or designee must authorize the request.

## New Agency Guide

If there are any changes in the authorizations, the agency must notify Auditing so that the forms can be voided.

- Form: DFS-AA-29, Voucher Signature
- Authority: Rule 69I-40.001, Florida Administrative Code
- Guidance: Contact the Bureau of Auditing at (850) 413-5512.
- Owner: Bureau of Auditing
- Priority: Medium

### 33. Authorizations – Warrant Release



- Background: Courier identification (ID) cards are required for an agency courier to pick up warrants from DFS Transmittal.
- Significance: Warrants are released only to authorized personnel.
- Action Required: The new agency authorized Point of Contact will submit a request and obtain a Courier ID Card for each person authorized to pick up agency warrants from DFS.
- Form: DFS-A1-2103, Warrant Release Authorization Request
- Authority: Sections 17.075 and 17.076, Florida Statutes
- Guidance: Instructions are included on the Warrant Release Authorization form
- Owner: Bureau of Vendor Relations
- Priority: Medium

### 34. Involuntary Deductions



- Background: The collection subsystem is a part of payroll processing system. State employees that have court ordered support (child support or alimony), Internal Revenue Service Levies, defaulted student loans (federal), and or debt garnishments, will have records built in the Collection Authorization subsystem. These records are entered by BOSP from information contained in the withholding document. The deducted amounts may vary from pay period to pay period to comply with Federal and State laws.
- Significance: The State is responsible for compliance with court-ordered/involuntary payroll deductions.
- Action Required: Identify all employees with wage garnishments for BOSP to update the payroll system.
- Form: N/A
- Authority: Section 77.0305, Florida Statutes; Chapter 69I-31.803, Florida Administrative Code
- Guidance: Volume V, Section 4 of the [Payroll Preparation Manual](#)
- Owner: Bureau of State Payrolls
- Priority: Medium

## 35. Managed File Transfer (MFT)



- Background: Each agency has been granted access to submit vouchers electronically via the MFT File Transfer Portal.
- Significance: The use of the MFT Portal facilitates timely receipt and distribution of vouchers by the Bureau of Auditing.
- Action Required: Provide a list of individuals who will be sending vouchers to the Bureau of Auditing.
- Form: N/A
- Authority: N/A
- Guidance: Contact the Bureau of Auditing at (850) 413-5512.
- Owner: Bureau of Auditing
- Priority: Medium

## 36. Payroll Deductions



- Background: Standard payroll deduction codes for deductions from employee salaries or wages for group life, health, and disability insurance, or deductions to credit unions are available for agency use. An agency may request to set up a new payroll deduction code with approval by DFS.
- Significance: The use of payroll deduction codes facilitates payments to external parties for the benefit of employees.
- Action Required: A request for the assignment of payroll deduction codes must be made in writing and include detailed information. It must be sent from the agency head to People First and the Bureau Chief of State Payrolls.
- Form: N/A
- Authority: Section 110.114, Florida Statutes; Rule 69I-31.226, Florida Administrative Code, Volume V, Section 4 of the [Payroll Preparation Manual](#)
- Guidance: [Payroll Preparation Manual](#)
- Owner: Bureau of State Payrolls
- Priority: Medium

## 37. Special Warrant Message



- Background: If the agency has a need to provide more information than phone numbers, a contact address, invoice number, or date, then the agency must coordinate with the Bureau of Vendor Relations and Office of Information Technology to discuss options.
- Significance: Warrant messages can be used as an additional communication channel.
- Action Required: Send detailed request to DFS Help Desk ([HelpDesk@myfloridacfo.com](mailto:HelpDesk@myfloridacfo.com)). The Help Desk will forward the request to the Bureau of Vendor Relations for discussion.
- Form: N/A



- Authority: Sections 17.075 and 17.076, Florida Statutes
- Guidance: N/A
- Owner: Bureau of Vendor Relations
- Priority: Low

## *Stage 2*

Stage 2 includes the administrative tasks with less time sensitivity that should be completed soon after the new agency operations begin.

## **Cash Management**

### 37. Special Purpose Investment Account Investments (SPIA)



- Background: Universities, Colleges, and Component Units of the State that are created by the Florida Constitution or Florida Statutes are eligible to invest in a special investment program operated by the State Treasury. The agency should identify whether any component units are eligible to participate in SPIA and receive allocated investment earnings.
- Significance: Treasury can assist agencies in investment options.
- Action Required: On the Treasury website, complete a [SPIA State Agency Request form](#). Treasury will review and approve or deny the request and set up the account. The SPIA account should be set up in the Statewide Vendor File. If the account is to be funded via direct deposit, a Vendor Direct Deposit Authorization form must be sent to the Bureau of Vendor Relations.
- Form: [SPIA State Agency Request form on Treasury website, DFS-A1-26E Direct Deposit - Vendors](#)
- Authority: Section 17.61, Florida Statutes
- Guidance: [Quick Guide for Editing SPIA Users](#)
- Owner: Treasury, Bureau of Vendor Relations, and Bureau of Auditing
- Priority: Medium

### 38. Loan Authority



- Background: An agency may request a trust fund loan to meet a temporary cash need.
- Significance: Agencies may experience cash flow issues that hinder making timely payments.
- Action Required: Request authority for a trust fund loan from Executive Office of the Governor. As the need occurs within an agency, that agency should send the loan request to the Bureau of Financial Reporting. The request should include: the authority for the loan (e.g., a letter from the Executive Office of the Governor

- authorizing the loan), the requested amount to be transferred, and the 29-digit account codes for the fund source and fund recipient. Loan transfers must be repaid by fiscal year-end.
- Form: N/A
  - Authority: Section 215.18, Florida Statutes
  - Guidance: Forward the signed approval letter from the Executive Office of the Governor to the Bureau of Financial Reporting.
  - Owner: Bureau of Financial Reporting
  - Priority: Low

## Receipts, Receivables, and Revenues

### 39. Debt Collection Services



- Background: Debt collection services are available to agencies through contracts managed by DFS. The agency should select one or more vendors for collection services and remit delinquent accounts for collection.
- Significance: Timely referral of delinquent accounts receivable increases the likelihood of collection.
- Action Required: Contact the Bureau of Financial Reporting for a Vendor Selection Agreement form. Complete and return the form to the Bureau of Financial Reporting. Then the agency should contact the selected collection agency for set-up and to coordinate system testing prior to the first submission of accounts.
- Form: Vendor Selection Agreement
- Authority: Sections 17.04 and 17.20, Florida Statutes; Rule 69I-21.002, Florida Administrative Code
- Guidance: [Debt Collection Program Website](#)
- Owner: Bureau of Financial Reporting
- Priority: Low

## Customers, Employees, and Vendors

### 40. 1099 Representation Checklist



- Background: Agencies are required to submit the Form 1099 Representation Checklist to DFS on an annual basis as a means of assurance that the agency is aware the applicable IRS reporting requirements.
- Significance: The State may be subject to penalties for noncompliance with IRS requirements.
- Action Required: Complete and submit the Form 1099 Representation Checklist to the Bureau of Vendor Relations.
- Form: DFS-A1-2137, Form 1099 Representation Checklist and IRS Form 1099

- Authority: IRS 1099 Requirements at <http://www.irs.gov/pub/irs-pdf/i1099gi.pdf>
- Guidance: 1099 Representation Checklist
- Owner: Bureau of Vendor Relations
- Priority: Medium

## Payment Processing

### 41. Direct Loads (Batch Uploads) or Required Interface(s) with FLAIR



- Background: DFS must review and approve any requests for a batch upload process (i.e., direct load) or other interface processes needed by an agency. Approval of these process exceptions are made on a case-by-case basis.
- Significance: Timely coordination with the Office of Information Technology, the Bureau of Auditing, and the Bureau of Vendor Relations will minimize delays of payment processes.
- Action Required: Coordinate with the Office of Information Technology, the Bureau of Auditing, and the Bureau of Vendor Relations for a review of the proposed batch files (i.e., direct load) or interface with FLAIR and subsequent testing.
- Form: NA
- Authority: Section 17.04, Florida Statutes
- Guidance: N/A
- Owner: Bureau of Auditing
- Priority: High

### 42. Unclaimed Property



- Background: Unclaimed Property is a financial asset that is unknown or lost, or has been left inactive, unclaimed or abandoned by its owner. If the holder is unable to locate, re-establish contact with the owner and return the asset, it is reported and remitted to the DFS, Division of Unclaimed Property.
- Significance: It is the responsibility of the CFO to return funds to its owner.
- Action Required: To determine if the agency will have property that is unclaimed, it is required to be remitted to Unclaimed Property.
- Form: DFS-UP-155
- Authority: Chapter 717, Florida Statutes
- Guidance: See the Florida Unclaimed Property website.
- Owner: Division of Unclaimed Property
- Priority: Low

## Grant Awards, Projects, and Contracts

## 43. Florida Accountability Contract Tracking System (FACTS)



- Background: FACTS is a vital component of the “Transparency Florida Act”. FACTS provides a means to track state contracts by government agencies and gives the public access to contract information. Agencies are responsible for uploading contract documents and maintaining contract, payment, and other information in FACTS.
- Significance: With the increased access to contract financial information, contract images, and audit findings of grant and contract documents, the public will realize greater accountability and transparency to how their tax dollars are being used.
- Action Required: Coordinate with the Office of Information Technology to set up the agency profile and access to FACTS.
- Form: DFS-A0-2101, FACTS User Account Request form
- Authority: Section 215.985, Florida Statutes
- Guidance: [FACTS website](#)
- Owner: Bureau of Auditing
- Priority: High

## 44. Contract Audit System (CAS)



- Background: CAS is used to communicate the results of contract audits performed by the Bureau of Auditing and for agencies to provide responses, as applicable. These audit results are shared with the public, through an interface between CAS and FACTS. Proper set-up in CAS is necessary for required interfaces with FACTS.
- Significance: Contract audit results are communicated to FACTS for public viewing via FACTS, increasing transparency to the public.
- Action Required: Coordinate with Office of Information Technology ([HelpDesk@myfloridacfo.com](mailto:HelpDesk@myfloridacfo.com)) to establish the agency profile for access to CAS.
- Form: DFS-A2-2098, Contract Audit System (CAS) Access Control Procedures and forms
- Authority: Section 215.985, Florida Statutes
- Guidance: [Contract Audit System \(CAS\) Agency User Guide](#)
- Owner: Bureau of Auditing
- Priority: Medium

## 45. Catalog of State Financial Assistance (CSFA)



- Background: Agencies are responsible for communicating to recipients of State financial assistance the administrative and program requirements related to the funds. The Catalog of State Financial Assistance (Catalog or CSFA) and the State Projects Compliance Supplement identifies each State program by number and the applicable requirement of each program.

## New Agency Guide

- Significance: The creation of new State programs or modification of existing State programs may necessitate changes to the Catalog or Compliance Supplement.
- Action Required: Identify any updates necessary for the Catalog or Compliance Supplement. Complete and submit the State Project Determination Checklist (<https://apps.fldfs.com/fsaa/documents/checklist2.doc>) to the Bureau of Auditing.
- Form: DFS-A2-AC, Florida Single Audit Act Agency Confirmation; DFS-A2-AR, Florida Single Audit Agency Request – New Project Number; DFS-A2-PD, Florida Single Audit Act Project Determination Checklist
- Authority: Section 215.97(4), Florida Statutes; Rule 69I-5, Florida Administrative Code
- Guidance: Instructions are included in the referenced forms
- Owner: Bureau of Auditing
- Priority: Low

### 46. Consolidated Equipment Financing Program (CEFP)



- Background: The Consolidated Equipment Financing Program is available to Agencies to make purchases of equipment using installment payments.
- Significance: The use of CEFP, when authorized by the General Appropriations Act and approved by DFS, facilitates the purchase of equipment without significant up-front capital outlay.
- Action Required: To participate in CEFP, the agency must request and receive budget authority and submit the application to DFS Bureau of Financial Reporting ([financing@myfloridacfo.com](mailto:financing@myfloridacfo.com)) for review and approval.
- Form: [DFS-A1-410 - Consolidated Equipment Financing Program Application](#), [DFS-A1-413 - Consolidated Equipment Financing for Conservation Measures](#)
- Authority: Sections 287.063 and 287.064, Florida Statutes; Rule 69I-3 Florida Administrative Code, GASB 87
- Guidance: [CEFP Rates](#)
- Owner: Bureau of Financial Reporting
- Priority: Low

### 47. Energy Savings Contracts



- Background: Guaranteed Energy, Water, and Wastewater Performance Savings (GEWWPS) and Energy Savings Contracts (ESCO) agreements are mechanisms for Agencies to finance improvements that result in energy and water efficiencies.
- Significance: These agreements, when authorized by the General Appropriations Act and approved by DFS, facilitates building and other improvements without significant up-front capital outlay.

# New Agency Guide

- Action Required: To participate, the agency must request and receive budget authority, and submit an application to the Bureau of Financial Reporting. ([financing@myfloridacfo.com](mailto:financing@myfloridacfo.com))
- Form: DFS-A1-412, Checklist – Guaranteed Energy, Water, and Wastewater Performance Savings Contract; DFS-A1-413 Application to Finance Conservation Measures
- Authority: Sections 287.063, 287.064, 287.057, and 489.145, Florida Statutes; Rule 69I-3, Florida Administrative Code
- Guidance: CFO Memos #04 (1995-1996) and #04 (2008-2009)
- Owner: Bureau of Financial Reporting
- Priority: Low

## 48. Equipment Leases



- Background: Agencies may lease equipment using installment payments.
- Significance: The use of leases when approved by DFS, facilitates the use of equipment without significant up-front capital outlay.
- Action Required: Agencies must submit request a request to DFS for review and approval.
- Form: DFS-A1-411, Checklist - Approval to Lease Equipment
- Authority: Sections 216.0111, 216.023, 216.0236, and 287.012(5), Florida Statutes; Rule 69I-3, Florida Administrative Code
- Guidance: [GASB-87](#)
- Owner: Bureau of Financial Reporting
- Priority: Low

## Financial Reporting

### 49. Statewide Cost Allocation Plan (SWCAP)



- Background: The State of Florida is eligible to receive reimbursement from the Federal government for indirect costs attributable to some Federal grants. DFS requests information from applicable agencies that provide services to other agencies and prepares an annual Statewide Cost Allocation Plan. Central service costs are allocated to Agencies and accounted for, as applicable, in Agency indirect cost plans, to recoup eligible amounts related to federal programs. Agencies may then seek reimbursement from the Federal government and, as applicable make a quarterly remittance of the appropriate portion to the General Revenue Fund.
- Significance: Agencies use the SWCAP to seek reimbursements from the Federal government for applicable grant programs and remit an appropriate share to the General Revenue Fund for central services costs as applicable.

## New Agency Guide

- Action Required: Agencies that administer grants may include central service costs in their agency indirect cost plan and see Federal reimbursement as applicable. Central services agencies are required to maintain appropriate accounting records to support the accumulated costs and allocation methods for the services provided.
- Form: N/A
- Authority: Section 215.195, Florida Statutes; 2 CFR 200.4, 200.416, Code of Federal Regulations (Uniform Grant Guidance)
- Guidance: CFO Memo #2 (2013-2014)
- Owner: Bureau of Financial Reporting
- Priority: Medium

## 50. Workiva



- **Background:** In August 2023, State of Florida implemented Workiva, an online web-based data centric reporting tool, to agency customers and component units. Workiva is used to collect information from agencies to support the assertions in the Annual Comprehensive Financial Report (ACFR). Workiva trial balance updates nightly based on adjustments posted during prior day reducing the continued manual updating of forms. All documentation to support forms is attached directly in Workiva. This includes forms where signatures are required.
- **Significance:** Agencies have ease of use with sign on using login (e-mail) and password, access to documentation associated to forms as well as validation within forms to assist with account and fund balancing.
- **Action Required:** Use DFS-A1693 Workiva User Account Request Form for each agency team member involved in financial reporting whose position requires the submission of data necessary to compile the ACFR. Each user is assigned a role for each folder access necessary to complete the individual's required duties. The form must be signed by an authorized agency access approver and may not be signed by the user whose access is being requested on the form. The ACFR access is used to complete and submit forms and other sections as assigned of Management Discussion and Analysis, Notes to the Financial Statements, Other RSI and Statistical Sections. The GASB Lite 87 and 96 is used to provide required Lease and Subscription information required to comply with Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription Based Information Technology Arrangements*.
- **Form:** [DFS-A1-693 - Workiva User Account Request Form](#)
- **Authority:** CFO No 13, GASB No. 87 and No 96
- **Guidance:** [Financial Guidance for State Agencies | Accounting and Auditing | MyFloridaCFO.com](#)
- **Owner:** Bureau of Financial Reporting
- **Priority:** Medium

## 51. Statewide Master Adjustment (SWMA) System



- **Background:** In August 2024, State of Florida rolled out the SWMA System, an online web-based adjustment processing system, to agency customers. The SWMA system is used to key/upload and proof year-end post-closing adjustments electronically. SWMA submitted adjustments are reviewed, approved, or rejected by the Statement Financial Reporting Section daily. Adjustments are batched and posted in FLAIR to record required adjustments to correct or update trial balances during the ACFR compilation process.



## New Agency Guide

- Significance: Agencies have ease of use with FLAIR RACF ID login and password, access, and process necessary adjustments after agency closing.
- Action Required: Use DFS-A1693 Workiva User Account Request Form for each agency team member involved in financial reporting whose position requires the submission of data necessary to compile the Annual Comprehensive Financial Report. Each user is assigned a role for each folder access necessary to complete the individual's required duties. The form must be signed by an authorized agency access approver and may not be signed by the user whose access is being requested on the form. The ACFR access is used to complete and submit forms and other sections as assigned of Management Discussion and Analysis, Notes to the Financial Statements, Other RSI and Statistical Sections. The GASB Lite 87 and 96 is used to provide required Lease and Subscription information required to comply with Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription Based Information Technology Arrangements*.
- Form: [DFS-A1-0400 – SWMA User Account Request Form](#)
- Authority: Section 216.102(3), Florida Statutes
- Guidance: [Financial Guidance for State Agencies | Accounting and Auditing | MyFloridaCFO.com](#)
- Owner: Bureau of Financial Reporting
- Priority: Medium

# New Agency Guide

## Appendices

### A – Task Table

Stage 1				Stage 2			
<b>Division of Accounting &amp; Auditing – Bureau of Financial Reporting</b>							
#	TASK	PR	<input type="checkbox"/>	#	TASK	PR	<input type="checkbox"/>
1	Key Contacts	H		49	Statewide Cost Allocations Plan (SWCAP)	M	
3	Agency Identification – Operating Level Organization (OLO)	H		38	Loan Authority	L	
4	Essential Accounting Codes	H		39	Debt Collection Services	L	
5	Cash Control	H		46	Consolidated Equipment Financing Program (CEFP)	L	
6	Site Records	H		47	Financing Agreements	L	
7	Adding New Business Units	H		48	Equipment Leases	L	
8	Fund Classification	M					
14	Revolving Funds	M					
15	Trust Fund Investments	L					
<b>Division of Accounting &amp; Auditing – Bureau of Vendor Relations</b>							
#	TASK	PR	<input type="checkbox"/>	#	TASK	PR	<input type="checkbox"/>
2	Agency Identification – Tax Identification Number (TIN)	H		37	Special Purpose Investment Account Investments (SPIA)	M	
9	Non-Esheat Funding Sources Verification	M		40	1099 Representation Checklist	M	
30	Statewide Vendor File Add Access	M					
32	Authorizations – Warrant Release	M					
36	Special Warrant Message	L					
<b>Division of Accounting &amp; Auditing – Bureau of State Payrolls</b>							
#	TASK	PR	<input type="checkbox"/>	#	TASK	PR	<input type="checkbox"/>
19	Default Payroll Account Code	H					
20	Special Category Account (Payroll Indicators)	H					
21	Authorizations – Payroll	H					
22	PYRL Access	H					
24	Employee Information Center Website Admin. Access	M					
33	Involuntary Deductions	M					
35	Payroll Deductions	M					
26	Pay Data File	L					
<b>Division of Accounting &amp; Auditing – Bureau of Auditing</b>							
#	TASK	PR	<input type="checkbox"/>	#	TASK	PR	<input type="checkbox"/>
28	Purchasing Card (PCard)	H		41	Direct Loads or Required Interface(s) with FLAIR	H	
31	Authorizations – Voucher Signature Cards	M		43	Florida Accountability Contract Tracking System (FACTS)	H	
34	Managed File Transfer (MFT)	M		37	Special Purpose Investment Account Investments (SPIA)	M	
15	Trust Fund Investments	L		44	Contract Audit System (CAS)	M	
				45	Catalog of State Financial Assistance (CSFA)	L	
<b>Division of Treasury – Bureau of Funds Management</b>							
#	TASK	PR	<input type="checkbox"/>	#	TASK	PR	<input type="checkbox"/>
10	Clearing and Revolving Accounts Outside Treasury or Other Banking Services	H		37	Special Purpose Investment Account Investments (SPIA)	M	
11	Concentration Account – Bank Deposits	H					
12	Consolidated Revolving Account (CRA)	H					
27	ePayments – Credit Card and ACH	H					
13	Deposit Slips/Stamps	M					
15	Trust Fund Investments	L					
16	Cash Management Improvement Act (CMIA)	L					
17	Florida PALM Cash Management Accounting Periods	L					
<b>Division of Enterprise Financial Support Services</b>							
#	TASK	PR	<input type="checkbox"/>	#	TASK	PR	<input type="checkbox"/>
23	People First Database Link Set-Up	M					
<b>Division of Unclaimed Property – Holder Reporting Section</b>							
#	TASK	PR	<input type="checkbox"/>	#	TASK	PR	<input type="checkbox"/>
				42	Unclaimed Property	L	
<b>Florida PALM</b>							
#	TASK	PR	<input type="checkbox"/>	#	TASK	PR	<input type="checkbox"/>
7	Adding New Business Units	H					
15	Trust Fund Investments	L					
<b>Department of Management Services</b>							
#	TASK	PR	<input type="checkbox"/>	#	TASK	PR	<input type="checkbox"/>
18	People First	H					
29	MyFloridaMarketPlace (MFMP)	H					
23	People First Database Link Set-Up	M					
<b>Department of Revenue</b>							
#	TASK	PR	<input type="checkbox"/>	#	TASK	PR	<input type="checkbox"/>
25	Establish Reemployment Benefits Account	M					

## **B – Forms**

The Division of Accounting and Auditing makes accessing forms easier by creating a one-stop-shop for most of the forms published in the Division. The site is found here:

<https://myfloridacfo.com/division/aa/all-forms>.

The Division has a drop-down box menu that will allow the user to pick the form they are looking for separated by categories.

A quick link has been provided to the published forms, unless otherwise indicated.

### **Bureau of Auditing**

- DFS-AA-29 Voucher Signature (Contact Auditing for the form)
- [DFS-A0-2101 FACTS User Account Request form](#)
- [DFS-A2-AC Florida Single Audit Act Agency Confirmation](#)
- [DFS-A2-AR Florida Single Audit Act Agency Request-New Project Number](#)
- [DFS-A2-PD Florida Single Audit Act Project Determination Checklist](#)
- [DFS-A2-2098A Contract Audit System \(CAS\) Agency User Request form](#)
- [DFS-A2-2098B Contract Audit System \(CAS\) Access Custodian Designation form](#)

### **Bureau of Financial Reporting**

- [DFS-A1-410 Consolidated Equipment Financing Program Application](#)
- [DFS-A1-411 Checklist to Lease Equipment](#)
- [DFS-A1-412 Checklist Guaranteed Energy, Water, & Wastewater Performance Savings Contract](#)
- [DFS-A1-413 Consolidated Equipment Financing for Conservation Measures](#)
- [DFS-A1-1823 Revolving Fund Request form](#)
- DFS-A1-1832 Fund Questionnaire (Contact Financial Reporting for the form)

### **Bureau of State Payrolls**

- DFS-A3-1930 Authorized Signature form (Contact State Payrolls for the form)
- DFS-A3-2143 PYRL Access form (Contact State Payrolls for the form)

## **Bureau of Vendor Relations**

- DFS-A1-2089 Statewide Vendor File Access Request form (Contact Vendor Relations for the form)
- [DFS-A1-2103 Warrant Release Authorization Request](#)
- [DFS-A1-2137 Form 1099 Representation Checklist](#)
- Non-Escheat Funding Sources Verification Checklist (Contact Vendor Relations for the checklist)
- [DFS-A1-26E Direct Deposit - Vendors](#)

## **Florida PALM**

- [Florida PALM Security Access Manager Request and Acknowledgement form DFS-A0-2206](#)

## **Office of Information Technology**

- DFS-R1-1819 – FLAIR/DACA Access Request  
Email – [Help.Desk@MyFloridaCFO.com](mailto:Help.Desk@MyFloridaCFO.com)
- DFS-R1-1987 – RACF ID and RDS Report Request  
Email – [Help.Desk@MyFloridaCFO.com](mailto:Help.Desk@MyFloridaCFO.com)

## **Treasury**

- [SPIA State Agency Request form](#)
- [SPIA Non-State Agency Request form](#)

## C – Resources

### Manuals

- [Contract Audit System-Agency User Guide](#)
- [Florida Accountability Contract Tracking System \(FACTS\) User Manual](#)
- [FLAIR Manuals:](#)
  - 100 FLAIR Fundamentals Manual
  - 200 FLAIR Expenditure Manual
  - 500 FLAIR Asset Management Manual
  - 600 FLAIR Revenue Manual
  - 700 FLAIR Year-End Processing Manual
  - 900 FLAIR Reporting Manual
  - 1000 FLAIR Report Distribution System – End User Manual
  - 1100 FLAIR Report Distribution System – Administrator Manual
- [Florida PALM End User Manual](#)
- [Florida PALM Security Access Management User Manual](#)
- [MyFloridaMarketPlace Resources](#)
- [Payroll Preparation Manual](#)
- People First Resources:
  - [For State HR Practitioners](#)
  - [People First](#)
- [Quick Guide for Editing SPIA Users](#)
- [Trust Fund Administrative User Manual](#)
- [Trust Fund New User Manual](#)

### Websites

- [Contract Audit System](#)
- [Debt Collection Program](#)
- [Division of Accounting and Auditing](#)
- [Florida Accountability Contract Tracking System \(FACTS\)](#)

- [Florida House of Representatives Bill Tracker](#)
- [Florida PALM](#) (access is required)
- [Florida Senate Bill Tracker](#)
- [Florida Unclaimed Property](#)
- [Internal Revenue Service:](#)
  - [IRS Form 1099, Miscellaneous Income](#)
  - [IRS Form W-9, Request for Taxpayer Identification Number \(TIN\) and Certification](#)
- [MyFloridaMarketPlace](#)
- [People First](#)
- [Purchasing Card Program](#)
- [Treasury](#)
- [Vendor Portal](#)

## D – Acronyms

- AA – Agency Add
- ACC – Access Control Custodian
- ACH – Automated Clearing House
- BFR – Bureau of Financial Reporting
- BOA – Bureau of Auditing
- BOSP – Bureau of State Payrolls
- BU – Business Unit
- BVR – Bureau of Vendor Relations
- CAS – Contract Audit System
- CEFPP – Consolidated Equipment Financing Program
- CFO – Chief Financial Officer
- CMIA – Cash Management Improvement Act
- COC – Company Control
- CRA – Consolidated Revolving Account
- CSFA – Catalog of State Financial Assistance
- DFS – Department of Financial Services
- DMS – Department of Management Services
- DOR – Department of Revenue
- EDR – Economic & Demographic Research
- EIC – Employee Information Center

# New Agency Guide

- EOG – Executive Office of the Governor
- EPCA – Enterprise Purchasing Card Administrator Team
- ESCO – Energy Savings Contracts
- FACTS – Florida Accountability Contract Tracking System
- FFMIS – Florida Financial Management Information Systems
- FLAIR – Florida Accounting Information Resource
- Florida PALM- Florida Planning, Accounting and Ledger Management
- FTP – File Transfer Protocol
- GEWWPS – Guaranteed, Energy, Water, and Wastewater Performance Savings
- ID – Identification
- IRS – Internal Revenue Service
- KK – Commitment Control
- LAS/PBS – Legislative Appropriation System/Planning, Budgeting System
- MFMP – MyFloridaMarketPlace
- MFT – Managed File Transfer
- N/A – Not Applicable
- OIT – Office of Information Technology
- OLO – Operating Level Organization
- OPB – Office of Policy and Budget
- PCard – Purchasing Card
- PR – Priority
- PYRL – Payroll
- RACF – Resource Access Control Facility
- RDS – Report Distribution System
- SFRS – Statewide Financial Reporting Section
- SPIA – Special Purpose Investment Account Investments
- SWCAP – Statewide Cost Allocation Plan
- SWVF – Statewide Vendor File
- TIN – Tax Identification Number

## E – Contact Information

### Department of Financial Services

<b>Division of Accounting &amp; Auditing</b>		
Bureau of Auditing	General Inquiries	(850) 413-5512
	Manual Voucher Processing	<a href="mailto:AuditManualProcesses@MyFloridaCFO.com">AuditManualProcesses@MyFloridaCFO.com</a>
	New CSFA	<a href="mailto:FSAA@MyFloridaCFO.com">FSAA@MyFloridaCFO.com</a>
	Florida Single Audit Act Confirmations and Compliance Supplements	<a href="mailto:FloridaSingleAuditConfirmations@MyFloridaCFO.com">FloridaSingleAuditConfirmations@MyFloridaCFO.com</a>
Bureau of Financial Reporting	General Inquiries	(850) 413-5511
	Accounts Control	<a href="mailto:NewAccountCode@MyFloridaCFO.com">NewAccountCode@MyFloridaCFO.com</a>

## New Agency Guide

	Financing	<a href="mailto:Financing@MyFloridaCFO.com">Financing@MyFloridaCFO.com</a>
Bureau of State Payrolls	General Inquiries	(850) 413-5513 <a href="mailto:BOSPMManagementTeam@MyFloridaCFO.com">BOSPMManagementTeam@MyFloridaCFO.com</a>
	Authorized Signatures Default Account Code Involuntary Deductions Payroll Indicators	<a href="mailto:BOSPPayProcessing@MyFloridaCFO.com">BOSPPayProcessing@MyFloridaCFO.com</a>
	EIC Access PYRL Access	<a href="mailto:BOSPEmployeeRecords@MyFloridaCFO.com">BOSPEmployeeRecords@MyFloridaCFO.com</a>
Bureau of Vendor Relations	General Inquiries	<a href="mailto:FLW9@MyFloridaCFO.com">FLW9@MyFloridaCFO.com</a>
	1099s	(850) 413-5519
	Direct Deposit/EFT	(850) 413-5517
	Vendor Ombudsman	(850) 413-5516
Florida PALM	Solution Center	(877) 352-7256 <a href="mailto:FLPALM_Solutions@MyFloridaCFO.com">FLPALM_Solutions@MyFloridaCFO.com</a>
Division of Treasury		
Bureau of Funds Management	General Inquiries	(850) 413-3165
Division of Unclaimed Property	Claimant Services	(850) 413-5555 <a href="mailto:FloridaUnclaimedProperty@MyFloridaCFO.com">FloridaUnclaimedProperty@MyFloridaCFO.com</a>
Office of Information Technology		
Bureau of Accounting Systems Design & Development		(850) 413-3190
Bureau of Customer Support Services		(850) 413-3190 <a href="mailto:Help.Desk@MyFloridaCFO.com">Help.Desk@MyFloridaCFO.com</a>
Bureau of Quality Services Management		(850) 413-3190