



The A&A Ledger

Florida Department of Financial Services | Division of Accounting & Auditing

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FACTS PREPARES FOR FLORIDA PALM INTEGRATION

BY: KIM HOLLAND AND JENNIFER PATNODE

As Florida continues to transition to Florida PALM, agencies are updating their applications to support seamless integration. One application undergoing transformation is the **Florida Accountability Contract Tracking System (FACTS)**, the State of Florida's centralized contract reporting system. Division of Accounting and Auditing (A&A) is in the process of remediating the FACTS data exchange protocols and formats. Key changes include:

- **Interface Layouts:** FACTS will use the standardized interface layouts for Florida PALM.
- **Standardized Data Formats and Updated Terminology:** FACTS will adopt new data layouts and field structures. Terms such as *Vendor ID* and *FLAIR Contract ID* will be replaced with *Supplier ID* and *Contract ID*, respectively.
- **Budget Entry Changes:** Budget records will now use ChartField Combinations instead of legacy account codes for agreements active after the cut-over date.
- **Validation Rules:** New validation rules to confirm data is accurate and complete will be used.

What's Next for Agencies?

As we work toward Florida PALM implementation, agencies should prepare for the following:

- **Data Cleansing:** Review records to verify they do not contain unallowable characters and resolve deficiencies identified on FACTS Exception Reports.
- **Review Technical Workshop Presentation:** FACTS Technical Workshops were held on August 21, 2024, to walk through system changes and answer agency questions. The presentation from these workshops is available on A&A's website at the Florida PALM Connection.
- **Update Integrated Business Systems:** Review and modify agency business systems that interface with FACTS to confirm compatibility with the updated data structures, terminology, and file formats. Use of the FACTS UAT environment can be scheduled for testing purposes by contacting the Bureau of Auditing at FACTS.Info@MyFloridaCFO.com.
- **Training and Support:** Updated user manuals will be provided to help users navigate changes to FACTS.

The integration of FACTS with Florida PALM marks a significant step toward a more unified and efficient framework for contract reporting for the State of Florida. By embracing standardized data formats, enhanced validation, and improved reporting, agencies will be better equipped to manage contracts and grants with greater accuracy and transparency.

Additional updates will be provided to agency FACTS Administrators and posted on the A&A website. For questions or additional information, agencies can contact FACTS.Info@MyFloridaCFO.com.



Old Saint Augustine, FL
By: Noella Yoder

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Port Saint Joe, FL
By: Vickie Armstrong

SEPARATION OF DUTIES (SOD) CONFLICTS

By: BEN ISENBERG

One of the benefits of Florida PALM is that the system will automatically identify when an end user has roles that conflict. This will help agencies to avoid regulatory, internal, or financial control issues with a single position. This enforces internal controls and policies defined by the Division of Accounting and Auditing (A&A) to maintain control and reduce overall risk for inappropriate action. A SOD conflict exists when a user has been assigned two roles that are identified as having duties that create risk. Examples of SOD conflicts include:

Conflicting Role #1	Conflicting Role #2	Justification for SOD
Agency AP Processor	Agency AP Supplier Processor	Users with the ability to request a new supplier or supplier updates should not have the ability to enter or approve a voucher.
Agency AM Asset Administrator	Security Access Manager	Users with the ability to grant user security access should not have the ability to enter, update or approve transactions.

The Security Access Managers (SAMs) within each agency have a responsibility to identify SOD conflicts before end users can be given access to Florida PALM. Roles should be assigned so that SOD conflicts are not created. SOD conflicts will be monitored by A&A and conflicting roles will be removed if prior approval has not been granted by A&A.

It is highly encouraged that agencies work proactively with A&A to resolve SOD conflicts.

For more information about SOD conflicts or to discuss a potential SOD conflict, contact A&A at

FINANCIAL POLICY

By: NIKI NOLTON

With the implementation of Florida PALM, new policies will be required. During Fiscal Year (FY) 24-25, the Division of Accounting and Auditing (A&A) hosted several Financial Policy workgroups to discuss potential policy topics for Florida PALM. Starting in FY 25-26, A&A began drafting and posting policies on the A&A website, which are being shared through phases.

As draft policies are being developed, they will be available for agencies to review and use during User Acceptance Testing (UAT). The drafted policies will be effective upon Florida PALM go-live.

The draft policies will be posted [here](#) and are organized by policy topic.

As policy is prepared, it is announced to agencies through an Agency Addressed Memorandum (AAM). See AAM 10, 13, and XXX:

Policy Topic	Policy Title
Access Control	Separation of Duties (SOD)
	Confidential and Sensitive Information
Contracts and Grants	Contract ID
Correcting Entries	Correcting Entries for Transactions in Exception Status
Financial Reporting	General Ledger (GL) Adjustments
Payments	Emergency Vouchers
	Processing Times
	Single Payment Criteria
Property and Assets	Asset Additions
Suppliers	General Supplier
	Confidential Payment vs Confidential Suppliers

Review these policies to become familiar with the implementation of Florida PALM. If you have any questions, please email AcctAudTransformationSupport@MyFloridaCFO.com

LEAPING INTO LEARNING: FLORIDA PALM COMES TO LIFE WITH LARRY THE LEDGER LEAPING FROG

BY: DONNA VOLERTSEN

Gamification does not just make learning fun...it makes it stick. Gamification is a powerful teaching strategy used to turn learning into a game. It uses our innate desire for winning, competing, and having fun to make lessons more exciting, easier to remember, and more effective. Some of the reasons gamification works well are:

1. Instead of passively absorbing information, learners interact with content through challenges and quizzes with a hands-on approach to increase understanding.
2. Encourages engagement and motivation when rewarded for their efforts to learn and earn (e.g., points, badges, frogs, jeans days) and provides learners with a sense of progress and accomplishment.
3. Fosters collaboration and strengthens retention.
4. Creates a safe space for learning by allowing “safe failures”, where students can try again without penalty and reduce their fear of making mistakes.



The Division has taken a bold leap forward in making Florida PALM training not just informative but unforgettable. Through a series of interactive games and imaginative activities, the team has transformed financial concepts into fun, hands-on experiences that resonate with learners across the board. Whether it is solving crossword puzzles that challenge users to decode acronyms and definitions, playing a round of Florida PALM Jeopardy with categories like “ChartFields for 200”, or helping a frog safely hop across lily pads by answering questions correctly, the Division has found inventive ways to bring terminology and processes to life. These games are not just entertaining; they are powerful tools for understanding terminology, reinforcing key concepts, embracing change, and building confidence through gamification techniques.

At the heart of this transformation is our beloved mascot, Larry the Ledger Leaping Frog. Larry is the symbol of our “ledger leap” from the legacy financial system to Florida PALM. Students earn frogs for attending classes and answering questions correctly, and those frogs have become more than tokens – they are part of a growing movement. Across offices, staff are creating mini frog villages and themed scenes, turning their workspaces into playful landscapes that celebrate progress and learning.

Whether you are a seasoned financial analyst or a new team member just getting your feet wet, the Division’s gaming approach guarantees that learning Florida PALM is no longer a chore...it is an adventure. From lily pad lounges to budget burrows, Larry’s presence is everywhere, reminding us that change can be embraced with creativity and a little amphibious flair. This initiative has sparked fun activities, camaraderie, and a deeper understanding of Florida PALM. And with Larry leading the way, we are doing more than just crossing the pond... we are making a splash!!

If you want to learn more about our ledger leaping gamification and how you can join in the learning adventure, reach out to us at DFSFinancialEd@myfloridacfo.com.

MEMOS OF NOTE

Agency Addressed and Chief Financial Office Memorandum are issued regularly by the Division to share information, provide guidance, and distribute policy to agency personnel. The following memos were published within the last quarter.

#	Title	Summary
CFO No. 32	Electronic Funds Transfer Authorization Requests	Agencies who require vendors to enroll in direct deposit should be aware of this policy and request vendors to complete the DFS-A1-26E form once the first payment has been received.
AAM No. 11	Changes to Agency Payroll Calendar	This is to notify all agencies of changes that have been made to the Agency Payroll Calendar for months September 2025 – January 2026.
AAM No. 12	Judgement Interest Rate for the Quarter Beginning October 1, 2025	Chapter 2011-169, Laws of Florida, amended section (s.) 55.03(1), Florida Statutes (F.S.), to require the Chief Financial Officer (CFO) to set the rate of interest that shall be payable on judgments and decrees on a quarterly basis rather than an annual basis.
AAM No. 13	Drafted Financial Policy—Phase Two	Drafted policies were posted for: General Supplier and Confidential Payment vs. Confidential Supplier
AAM No. 14	FACTS System Changes—Field Validation Updates for Contract ID, Grant ID, Long Title, and Short Title Fields	These changes align FACTS input requirements with Florida Accounting Information Resource (FLAIR) system standards and are intended to prevent formatting errors, ensure consistent data entry across platforms, and support a smooth transition to Florida Planning, Accounting, and Ledger Management (Florida PALM).
AAM No. 15	Drafted Financial policy – Phase Three	Drafted policies were posted for: Access Control - Confidential and Sensitive Information and Property and Assets - Asset Additions
AAM No. 16	2025 Calendar Year—End Information	The following payroll related information in this memo is provided to assist agencies in complying with the Payroll Calendar Year-End reporting and processing schedule. Details regarding upcoming payroll processing activities and deadlines are included.
AAM No. 17	Judgement Interest Rate for the Quarter Beginning January 1, 2026	Chapter 2011-169, Laws of Florida, amended section (s.) 55.03(1), Florida Statutes (F.S.), to require the Chief Financial Officer (CFO) to set the rate of interest that shall be payable on judgments and decrees on a quarterly basis rather than an annual basis.
AAM No. 18	Overtime Wages— Tax Deduction	Public Law 119-21 was signed into law on July 4, 2025, which affects how overtime pay is taxed. This memo notifies all agencies that employee overtime wages will not be recorded as a separate item on an employee's Form W-2 for tax year 2025.
AAM No. 19	Inactive Earnings Codes	Notification to agencies that the list of Earnings Codes included will be inactivated as of December 31, 2025 and will not be converted to Florida PALM.
AAM No. 20	2025-2026 Spring Training Calendar	Revised spring training calendar for the third and fourth quarters of 2025-2026.

Disney Springs Orlando, FL
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