



The A&A Ledger

Florida Department of Financial Services | Division of Accounting & Auditing

Issue 2: October 2023

CHANGES TO RETIREMENT ADJUSTMENTS

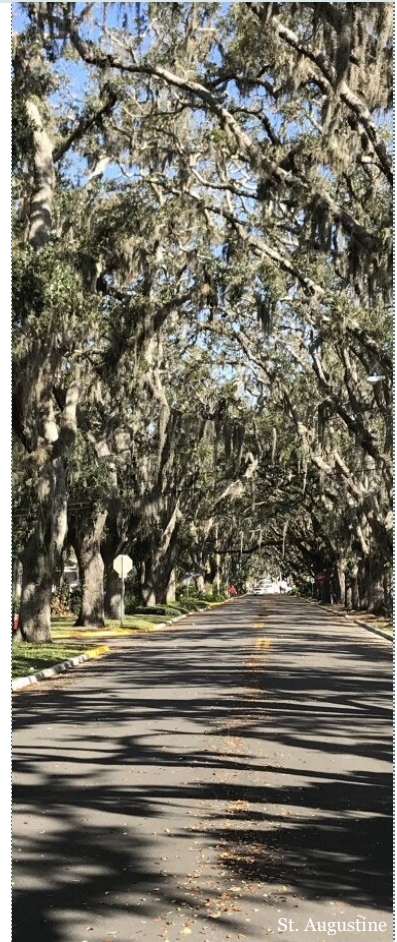
BY CONSTANCE PARRAMORE

We have been working on Florida Accounting and Information Resource (FLAIR) changes that will allow agencies to more easily make retirement adjustments. The Bureau of State Payrolls (BOSP) has been working with the Office of Information Technology (OIT) to enhance the Retirement Adjustment module in FLAIR payroll system (PYRL). This module is currently only available for agency use when adjusting a warrant in the current month. Once implemented, agency users will be able to use the Retirement Adjustment module to adjust for current month warrants and prior month/year warrants.

Any retirement adjustment added for prior month/year warrants will require an invoice number to be entered. These adjustments will be subject to review and approval by BOSP prior to being fully processed by the system.

Our goal with this system enhancement is to enable agency users to use the payroll system to initiate retirement adjustments. This change will eliminate the current manual process of creating miscellaneous adjustment forms for every warrant that needs to be adjusted as a result of a variance invoice. We believe this will reduce the agency workload tremendously, allowing quicker turnaround for variance invoice processing.

Additional information on the variance invoice process changes and system changes, including job aids, will be available closer to the date of implementation of this enhancement. We hope to have this enhancement active/available in the payroll system by the end of the calendar year.



St. Augustine

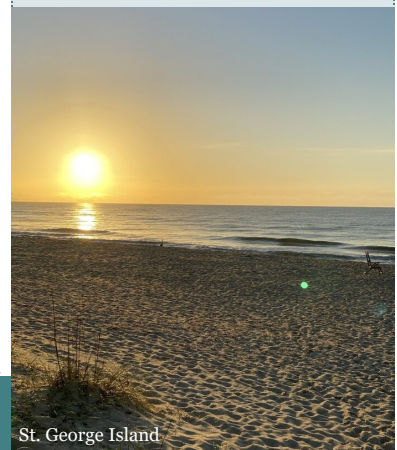
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On behalf of the Bureau of Auditing, I want to say THANK YOU to all the agencies for a smooth year-end closing. The bureau could not have successfully closed the fiscal year without the commitment of agency team members who worked diligently to ensure vouchers were submitted in a timely manner. Your dedication and commitment is appreciated.

-Kim Holland



St. George Island

TEAM TRAINING & DEVELOPMENT

BY KIM JACOBS

*Learning is a treasure that will
follow its owner everywhere.
– Chinese Proverb*

If you are looking to grow, develop, and fine-tune your personal and professional skills, taking additional targeted skills trainings can help. The Division of Accounting and Auditing (A&A) created a unique online site that includes trainings related to financial education, professional development, project management, and technology and data management. The best part about these trainings is that most of them can be completed online and are less than two hours long!

Division leadership identified training needs and the Project Management Team (PMT) researched and found trainings to meet these needs. Courses came from a variety of sources including the Office of Florida Financial Education (OFFE), Florida Planning, Accounting, and Ledger Management (PALM), the Department of Financial Services (DFS) Learning & Development team, and some free sources available online. The trainings are organized by category and bureau-specific learning plans.

Employee progression is monitored with routine reports shared with the bureau chiefs. Employees are also highly encouraged to request new training courses if what they are looking for is not currently on the training site. The goal is to boost employee engagement and retention with these meaningful learning paths catered specifically to each team.

If you would like to know more or see a demo, feel free to email AcctAudPMT@MyFloridaCFO.com.

FLAIR OFFICE HOURS

BY LISA HERRON

The Office of Florida Financial Education is excited to announce the return of the FLAIR training. This fall, OFFE is offering several office hours on targeted FLAIR topics. This is a new way to deliver needed information to our customers.

Take advantage of the upcoming office hours which are offered from 9:30 AM to 11:30 AM:

- Statewide FLAIR Paying Invoices – September 26 and 27: This webinar offers agency personnel the opportunity to ask specific questions regarding documentation, requirements, and best practices. Participants are requested to review the online course prior to attendance.
- Statewide FLAIR Encumbrances – October 26: This webinar offers agency personnel the opportunity to learn more about appropriate use, establishing encumbrances, and best practices in FLAIR. Participants are requested to attend the Encumbrance online training in People First prior to attendance.
- Statewide FLAIR Reporting – November 14: This webinar offers agency personnel the opportunity to talk through the FLAIR Reporting tools like MRE, RDS, and WebFocus. Participants are requested to review the job aids prior to attendance (i.e., Reports Distribution System [RDS] Access, Report Distribution System [RDS] Find Command, Report Distribution System [RDS] Viewing Tips, and TIBCO WebFocus Reporting Environment Repository Access).
- Statewide FLAIR Transaction 51 – November 15: This webinar offers agency personnel the opportunity to go into the Transaction 51 (TR51). This is one of the most frequently used FLAIR transactions. Participants are requested to complete the TR51 online training in People First prior to attendance.
- Statewide FLAIR Property – December 12 and 13: This webinar offers the opportunity for agency staff to ask questions regarding property inquiries, concerns, and processes.

All training opportunities are open for registration in the People First Learning Management System (LMS). In preparation for these upcoming sessions, forward any questions related to these topics to DFSFinancialEd@MyFloridaCFO.com. Looking forward to seeing you there!



Tallahassee

FLORIDA PALM JOURNEY

BY JULIA COLLINS-O'KANE

As a key stakeholder in the Florida PALM Project, A&A has played a significant role since the beginning to lay the foundation for our new accounting system. As the Florida PALM Project recently kicked off Financials and Payroll Waves, A&A leadership identified subject matter experts (SMEs) within our bureaus who serve as our points of contact for Florida PALM activities, as well as our source of process and data expertise within the new accounting system. These SMEs have been working hard over the past few months to support the Project as it entered into the Functional Design phase. A special thanks to our SMEs for all they are doing for A&A's success!



In addition to our SMEs' active support of the Project, one of A&A's main focuses during this period of transformation is to be transparent with our Division on changes and impacts. We aim to meet with our bureaus and staff at least once a quarter to share status updates, as well as keep a line of communication open for feedback. It is important for us to understand how our staff feels and how they perceive the knowns and unknowns of the future. Our staff is the most important part of this transition and we intend to listen and grow as one team as we all take the leap into Florida PALM together.

Lastly, A&A has launched several other initiatives to review our business processes, identify data that we use today, and how we access it so we can recognize our future needs. It is not our intent to recreate the wheel but to understand why we do what we do so we can incorporate innovative solutions into our future processes.

FY 2022-2023 — A YEAR IN REVIEW

BY ABE LOPEZ

The following statistics were obtained by the monthly Performance Measures completed by every bureau and team within A&A.



ANNUAL COMPREHENSIVE FINANCIAL REPORT IMPORTANT DATES

BY TAMMY EASTMAN

Section 216.102, Florida Statutes, requires the Chief Financial Officer (CFO) to prepare the State's Annual Comprehensive Financial Report (ACFR) using generally accepted accounting principles. To accomplish this task and comply with the requirements of the statute, the Bureau of Financial Reporting (BFR) relies on the financial data and other information provided by state agencies. To obtain this information, BFR prepares a calendar with due dates for agencies to follow and submit the needed information.

Listed below are accomplished and upcoming dates:

Accomplished

- June 6: Statewide Financial Reporting Workshop
- June 15: Component Unit (CU) Governmental Accounting Standards Board (GASB) Implementation Notification
- June 30: GASB 87 Lite Update and GASB 96 Lite Training
- July 7: Fraud Certification
- July 12: Fund Questionnaires
- August 7: Workiva Form Packages Training
- August 2-15: Agency Closings
- August 15: Federal Reporting Workshop
- August 16: Form 3 – INTRA Round 2 and Form 3 – INTER Round 1
- August 29: Forms Published on the Website Due
 - Final Form 3 – INTRA
 - Form 3 – INTER Round 2
 - Form 4 – Due to General Revenue Unallocated
 - Form 52 – New Fiduciary GL
- September 11: Form 3 – INTER Round 3
- September 13: Agency SEFA Workbook
- September 18: Colleges and Universities SEFA Workbook
- September 20: Final Form 3 – INTER and Form 3 – INTER Adjustments
- September 25: All Agency and CU Adjustments (excluding CUs with FYE June 30)
- September 25: Completed Workiva Form Packages

BFR thanks all agency team members that contribute to the ACFR process for what has been accomplished so far and in advance for what is due through the end of the year. Your contributions make this possible!

Finally, note that due dates may change. All changes are communicated to agency contacts with an email from SFRS@MyFloridaCFO.com.

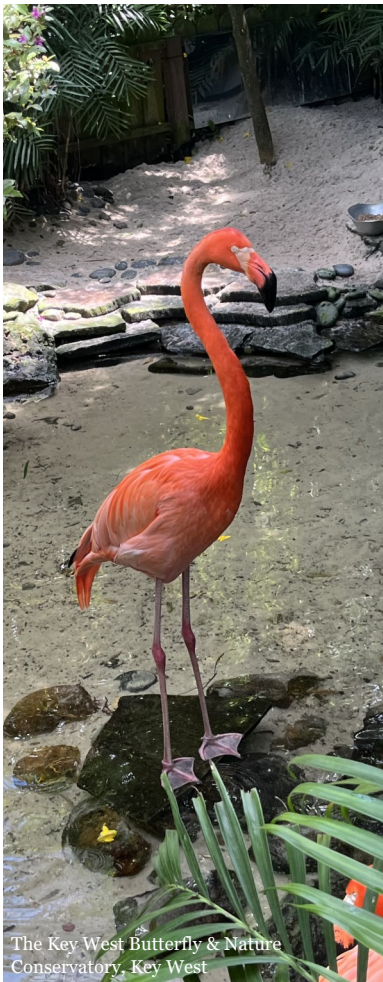
Upcoming

- September 29: GASB 87 and 96 Decision Trees
 - Completed GASB 87 – Leases Prior Year (PY) Data Updates and Current Year (CY) Surveys
 - Completed GASB 96 – Subscription-Based Information Technology Arrangement (SBITA) Surveys
- October 3: Form P4 – Subsequent Events
- October 3: Form P8 – Certification of GASB 87 – Leases and GASB 96 – SBITAs Data
- October 6: SWFS Compliance Checklist Form
- November 7: SWFS Agency Management Representation Letter to CFO



To view ACFRs dating back to 2016, visit our website:

Accounting and Auditing



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MEMOS OF NOTE

- [AAM #23](#): JUDGMENT INTEREST RATE FOR THE QUARTER BEGINNING July 1, 2023 — Provides information related to the interest rate established for the quarter beginning July 1, 2023.
- [AAM #24](#): SALARY OVERPAYMENT COLLECTIONS PROCESS CHANGE — Provides information related to any uncollected salary overpayments with the agency's selected collection agency.
- [AAM #25](#): WORKIVA – ESTABLISHING GUIDANCE AND FORMS — Provides information related to Workiva.
- [AAM #1](#): FLORIDA SINGLE AUDIT ACT (FSAA) ANNUAL CERTIFICATION AGENCY CERTIFICATION FOR FISCAL YEAR ENDING JUNE 30, 2024 — Provides information related to the accuracy and completeness of the Catalog of State Financial Assistance (CSFA).
- [AAM #2](#): TRAVEL RESTRICTIONS IMPOSED BY CHAPTER 2023-240, LAWS OF FLORIDA — Provides information related to travel containing a statement describing how the travel activity is critical to the agency's mission.
- [AAM #3](#): STATEWIDE FINANCIAL REPORTING FISCAL YEAR 2022-23 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) & STATEWIDE COST ALLOCATION PLAN (SWCAP) — Provides information related to the preparation and audit of the Schedule of Expenditures of Federal Awards for fiscal year (FY) ending June 30, 2023, and the State-Wide Cost Allocation Plan.
- [AAM #4](#): TRAINING CALENDAR FOR DIVISION OF ACCOUNTING & AUDITING CLASSES PUBLISHED — Provides information related to the first and second quarters' training calendar for FY 2023-2024.
- [AAM #5](#): STATEWIDE EXPENDITURE OBJECT CODE LIST — Provides information related to updating the Statewide Expenditure Object Code (SWOC) List with a new object code related to Benefits/Claims-Death Benefits for Beneficiaries of Active-Duty Service Members.
- [AAM #7](#): TRAINING RESOURCES PUBLISHED — Provides information related to the publication of two new training resources: The Statewide Encumbrances Overview and the Statewide Transaction 51 Overview.
- [CFOM #24](#): TO PROVIDE GUIDANCE ON STANDARDIZED FLAIR BATCH UPLOADS — Provides information related to payment batch uploads to Departmental and Central (FLAIR).
- [CFOM #25](#): CONTRACTS WITH NON-PROFIT ORGANIZATIONS AS DEFINED IN SECTION 215.72(2)(m), FLORIDA STATUTES — Provides information regarding requirements for contracts with non-profit organizations.

HELPFUL ONLINE RESOURCES

BY SOPHIA MILLS

OFFE provides state agencies and vendors with resources and instructions to increase knowledge and skills for fiscal management and accurate reporting. OFFE offers several classes which are available through People First LMS such as Statewide-FLAIR 29-Digit Account Code Online Training, Statewide FLAIR Paying Invoices Office Hours, and Statewide-FLAIR Navigation Online Training. Additionally, there are several classes that require advance registration including Statewide-Advancing Accountability and Statewide-Contract and Grant Monitoring-Steps for Success. Feel free to check out all the courses that OFFE offers! If you are unable to find the list of offered courses, contact OFFE at DFSFinancialEd@MyFloridaCFO.com.

Training:

- ⇒ [OFFE Training Calendar](#)
- ⇒ [Florida Financial Training Opportunities](#)
- ⇒ [State Agency Personnel Training Opportunities](#)
- ⇒ [Vendors and Providers Training Opportunities](#)