

DATE: March 4, 2026

TO: Agency Addressed (No. 23, 2025-2026)

FROM: Renée Hermeling, Director  
Division of Accounting and Auditing  
Department of Financial Services

SUBJECT: YEAR-END ADJUSTMENTS

This memorandum serves as formal notification requesting all year-end adjustment entries must be completed and posted no later than March 13, 2026.

This request is necessary as we continue transitioning to the Florida Planning, Accounting, and Ledger Management accounting system. The early posting of these adjustments is necessary to test data integrity, ensure proper conversion and cutover of financial balances, properly update Department balances, and prepare us for next year's Annual Comprehensive Financial Report.

The year-end adjustments are included in the Fiscal Year End 2025 Year-End Reports made available February 25, 2026. An email was sent to each agency contact from the Statewide Financial Reporting Section.

If you have any questions or concerns, please email [sfrs@myfloridacfo.com](mailto:sfrs@myfloridacfo.com) or call (850) 413-5511.