Effective July 1, 2026

CHIEF FINANCIAL OFFICER MEMORANDUM NO. 34

SUBJECT: SEPARATION OF DUTIES (SOD) CONFLICTS

The Department of Financial Services (DFS) Chief Financial Officer has delegated access control for Florida Planning, Accounting, and Ledger Management (PALM) to each agency. It is the responsibility of each agency in maintaining internal controls based on positions descriptions, separation of duties, and user rights to access specific functions. This includes maintaining up to date business rules that define user access in the context of separation of duties for receipting, authorization, custody, and financial recording. All changes to business rules must be authorized and documented by each agency's management.

At any time, if a state agency identifies positions with a need for Florida PALM access which would impose a SOD conflict, the state agency must obtain prior written approval from the Division of Accounting and Auditing (A&A). Security Access Managers (SAMs), have the responsibility of maintaining business rules and identifying SOD conflicts prior to granting access to agency end users. The agency SAM must use form DFS-A0-1000, to request approval for an end user to have a SOD conflict. The agency must have the form approved by the agency's leadership responsible for the Finance and Accounting office. A&A must approve the form before the agency SAM grants access. The completed form will need to be sent to Access2PALM@myfloridacfo.com for approval.

SAMs will need to include within DFS-A0-1000*:*

- Justification for the conflicting roles.
- Mitigation strategy to monitor that no unauthorized actions take place or improper activities occur in the system.
- Date when SOD conflict would be resolved.
- Approval of agency Finance and Accounting leadership.

SOD conflicts will be granted for 60 days or less. If additional time is requested, the A&A Division Director will review the request and determine if additional time will be authorized. If A&A receives a SOD conflict notification prior to approval, the Governance Administrator will remove the conflicting roles from the end user. The Governance Administrator will notify the agency SAM. To have access reinstated, the agency SAM will need to complete the DFS-A0-1000.

Accounting and Auditing's Governance Administrator will periodically reach out to agencies to verify mitigation strategies are being performed during the approval time of the SOD conflict.

Contact Information
Access2PALM@myfloridacfo.com