



**FLORIDA ASSOCIATION OF
STATE AGENCY ADMINISTRATIVE SERVICES DIRECTORS**
March 26, 2021 Meeting 8:30 a.m. – 10:00 a.m.
GoToWebinar

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| Agencies Represented | Department of Agriculture and Consumer Services – My Florida Marketplace (MFMP), Department of Economic Opportunity, Department of Education, Department of Elder Affairs, Department of Environmental Protection, Department of Financial Services, Department of Financial Services – Florida PALM, Department of Highway Safety and Motor Vehicles, Department of Juvenile Justice, Department of Law Enforcement, Department of Management Services, Department of Management Services – Statewide Travel Management System (STMS), Department of Revenue, Department of State – Legislative Affairs, Department of Transportation, Department of Veterans’ Affairs, Fish and Wildlife Conservation Commission, Florida Commission of Offender Review, Florida Department of Citrus, Justice Administrative Commission, and State Courts |
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Opening Remarks

Mark Merry

Good morning and thank you for joining our March 26, 2021 FASAASD meeting. Agencies are continuing to do a great job while working remotely and all efforts are appreciated. There are important and informative topics being discussed and your participation is always encouraged.

Department of Financial Services (DFS) Presentation(s)

Florida PALM

Nikki Klein

- Completed and Successful End-User Activities: These activities include: Role mapping, Security Access Managers (SAM) training, Standardized Business Process Models Office Hours and Central Wave Interface Office Hours.
- Current End-User Activities: User Acceptance Testing (UAT) and training. Step-by-step scripts with actual data to simulate transaction processing will be provided for UAT to

compare actual results to expected results to prove that the Florida PALM solution satisfies each step in the test script.

- SAMs Training: Training began in February. The statewide Learning Management System (LMS) is being used to facilitate SAMs training.
- New End-User Training Courses: Now published in the statewide LMS are 4 new training courses. The courses will cover an introduction to Florida PALM, navigating within Florida PALM, business process overviews, and reporting Basics. Additional trainings will be uploaded and available in May.
- Published Resources: Now published to the 'Solutions' page of the DFS website are the Crosswalk Value Report and the Reports Catalog. To review these reports in detail, please visit: <https://www.myfloridacfo.com/floridapalm/solution>.

Office of Florida Financial Education

Renée Hermeling

- Training Update: Changes are now being made to the FLAIR training program as we move to a new accounting system (Florida PALM). Instead of traditional 2-day classes, FLAIR training will be transitioned to shorter, topic-based trainings starting in the new fiscal year.
- If your agency has any questions, concerns, or would like to recommend specific training topics, please email DFSFinancialEd@MyFloridaCFO.com.

Closing Remarks

Mark Merry

Q: Rule 69i-72 – Capitalization Threshold: Should the capitalization threshold be changed for assets acquired before the rule went into effect?

A: No. This change was made to accounting policies and should be implemented prospectively. Going forward, the purchase of any new property will follow the new rule.

Q: By implication, does this rule mean that all property under \$5,000 does not have to be capitalized?

A: The items will not be capitalized, but do need to be recorded as a means of tracking items within your agency.

- Cares Act Relief Funds: These funds were placed in the General Revenue Fund. Quarterly Reporting by the United States Treasury took place on June 30. At the end of the fiscal year, the entries were balanced between the Schedule of Expenditures of Federal Awards (SEFA) and the Comprehensive Annual Financial Report (CAFR). The process of identifying unrecognized revenues on trust funds is being thoroughly analyzed to be made available in the General Revenue. Thoughts and suggestions for this process are appreciated.

- Teleworking State Tax Memo: The Utah Controller's Office drafted a memo pertaining to individuals teleworking outside of their employed state. This memo details aspects of how taxes in different states can affect those that are teleworking and who will be responsible for those taxes. The Department of Financial Services will be providing guidance on this topic.
- Teleworking and Lessons Learned: While teleworking, there have been aspects of day-to-day processes that have opportunity for improvement. The Department of Financial Services would like to know what areas of daily processing can be approved upon, as well as your agency's areas of success as we transition to a 'new norm'.
- Local Funds Draft Memo: As the State of Florida transitions to the Florida PALM environment, cycle patterns are changing. While still using the FLAIR environment, DFS is working to ensure that all Local Funds are captured. This memo provides details on the transition of Local Funds from FLAIR to Florida PALM.

Open Floor

Q: Can fully depreciated items under \$5,000 be removed?

A: There are two aspects to keep in mind: financial reporting and tracking. Yes, you can remove these items, however, you may still want them to be tracked for inventory purposes.

Q: When will instructions for writing off capitalized items that no longer meet the capitalization threshold be issued?

A: There is a large memo that explains everything related to capitalized items. I will research to find this memo. Additionally, a document can be drafted if needed.

Q: Our agency has some OPS employees that live out-of-state. When will the new rule regarding out-of-state employees go into effect?

A: This will not be an Administrative Rule, this will be a policy driven by the Bureau of State Payrolls. DFS is working in conjunction with the Department of Management Services to join the payroll aspect with the human resources aspect and create a new policy.

Q: Is a draft Administrative Rule what you're referring to as a Memo?

A: The draft Administrative Rule is a memo that came from the State of Utah Controller's Office.

Q: Will out-of-state employees be disallowed?

A: No, the State of Florida already has some out-of-state employees; this will be a decision for each individual agency.

Q: Regarding teleworking, our agency has had employees that live in Georgia and commute to Florida to work; any thoughts as to why this is different?

A: When commuting to Florida, the employee is working in a physical office and following the appropriate state taxes. Each state has their own set of rules regarding their state's taxes and we are working to ensure all rules are followed accordingly.

Statement: R13-4-3 makes it sound like the employee must be a resident of the state if working there for longer than 30 days.

A: Please be advised that this rule is for the State of Utah. Our legal team is researching this and will provide further guidance.

Q: When will the year-end memo be released?

A: The week of April 15.

Suggestion: Update the Administrative Rule memo draft with the words 'Utah Sample' and repost to the DFS website.

A: This draft will be updated and reposted.

Adjourn