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RON DESANTIS
GOVERNOR

July 29, 2026

Mr. Jimmy Cox, Director
Florida PALM Project
Department of Financial Services
200 East Gaines Street
Tallahassee, Florida 32399

Re: Florida PALM User Acceptance Testing Report

Dear Mr. Cox:

Attached is the Florida PALM User Acceptance Report for the Executive Office of the Governor submitted pursuant to Chapter 2026-232, Section 249 Laws of Florida. The Division of Emergency Management will submit a separate report to all required parties.

If you require any additional information, please do not hesitate to contact me.

Sincerely,

Dawn Hanson
Director of Administration

Executive Office of the Governor

UAT Engagement Plan

For Florida PALM Financials, Payroll, and Data Warehouse/Business Intelligence

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Overview

The Florida Accounting and Information Resource (FLAIR) is the primary application providing accounting resources to state agencies. However, since the implementation of FLAIR more than 40 years ago, the State's financial and accounting needs have exceeded FLAIR's capabilities. In 2014, the Florida Planning, Accounting, and Ledger Management (FL PALM) Project commenced to design, develop, and implement a financial management solution for use by all state agencies. The FL PALM project is sponsored by the Florida Department of Financial Services (DFS) Chief Financial Officer and governed by an Executive Steering Committee comprised of representatives from DFS and state agencies.

The Guiding Principles of the FL PALM Project are[1]:

- "To implement a statewide financial management solution to enforce process standardization, promote economies of scale, and enable comprehensive, accurate financial information to be produced,"
- "To implement an evolving solution able to respond to and support economic, political, and social changes in a timely manner,"
- "To implement a solution to support a true Statewide, unified information system."

The Vision of FL PALM is to "implement a statewide accounting system that enforces standardization, acts as a scalable foundation to evolve as business needs change, and positions Florida for future innovation as it considers a true enterprise wide-solution."

In support of these guiding principles and vision, the Executive Office of the Governor is a participating state agency in the conversion from FLAIR (and its legacy components) to the FL PALM application. The conversion will affect the Executive Office of the Governor (EOG) by requiring process changes for EOG accounting, personnel, and financial staff that interact directly with current DFS systems (eg FLAIR and its legacy components). This conversion will indirectly affect other EOG stakeholders that may utilize financial data, financial coding, and reports. As a component of the conversion to FL PALM, the EOG begain participating in User Acceptance Testing (UAT) beginning in February, 2026 to prepare for implementation of FL PALM in January, 2027.

The scope of the this report, as well as any users, statistics, or UAT approach applies only to the EOG agency Administrative Services. It does not apply to any enterprise system functionality that may be handled by the Office of Policy and Budget (OPB) or the Systems Design and Development/LASPBS. Additionally, this report does not address any users, statistics, or UAT approach for the Division of Emergency Management (DEM). The DEM has a separate connection to the FL PALM UAT environment and production environment and is tasked with reporting separately.

EOG is not receiving any additional funding or appropriations for project remediation or staffing. All work is being conducted in house and utilizing recurring staffing and funding resources.

[1] Reference FL PALM Charter located at www.myfloridacfo.com/floridapalm/project-management. Relevant statutory citations that support these principles and current FMS/FFMIS creation/usage are outlined in the FL PALM Charter.

User Engagement Approach

The EOG Adminstrative Services (accounting, budget, and personnel offices) are a total of 10 individuals that have access to FLAIR or will use FL PALM in the future. Two Information Technology FTE have security accesses to assist Adminsitrative Services staff with IT functionality and user access, but do not conduct transactions in FL PALM. Therefore, with the limited exception of a few newer employees, all employees were assigned roles for testing purposes. In most instances, one individual also serves in multiple roles both in FL PALM and in the UAT Roles and Responsibilities.

Testing Scope

An inventory of all activities to be tested in FL PALM was compiled and provided to all participants. Tasks considered most critical are to be documented and tested.

All EOG end users (with limited exception) were assigned to participate in UAT beginning February, 2026. All participants completes PALM prerequisite 'training' and were provided with crosswalks and chartfield values for testing.

EOG reconciled the test data provided in FLAIR to the converted data in Florida PALM and document and reportd any differences.

The ultimate goal for UAT is full understanding of job functions in the new system.

People: End Users/testers have practiced job functions and have an understanding of job duties, workflow; End user roles are properly assigned

Processes: All business processes have been tested end to end and resulted validated.

Technology: n/a – interface related; address with inventory testing

Data: Configurations are tested and confirmed. Configurations are to meet EOG reporting needs. Converted balances reconcile and are complete.

Roles and Responsibilities

EOG UAT testing roles and responsibilities are outlined in the table below:

Table 1: Agency UAT Roles and Responsibilities

Role	Responsibility	Resources
Agency Sponsor	• Certify readiness to participate in UAT. • Regularly monitor agency UAT progress. • Monitor agency risks, issues, and mitigation plans and communicate them to the Project. • Request, provide and assign appropriate resources as needed, and remove obstacles to successfully complete UAT activities.	Dawn Hanson
Agency Liaison	• Collaborate closely with UAT Coordinator and provide updates to the Agency Sponsor.	Kelley Sasso

Role	Responsibility	Resources
	• Report agency-specific Florida PALM risks and issues to Agency Sponsor and UAT Coordinator and support mitigation strategies or resolutions.	
Business Liaison	• Identify and confirm all agency business processes to be tested. • Confirm the creation of User Stories and updated documentation for processes and procedures. • Ensure that end-to-end testing of agency business processes is conducted. • Report agency-specific Florida PALM risks and issues to Agency Sponsor and UAT Coordinator and support mitigation strategies or resolutions.	Kelley Sasso
Technical Liaison	• Identify and confirm all agency business systems to be tested. • Confirm agency business systems are ready for full integration testing. • Coordinate agency business system remediation as needed, based on the results of testing. • Report agency-specific Florida PALM risks and issues to Agency Sponsor and UAT Coordinator and support mitigation strategies or resolutions.	n/a - no business systems
Project Management Liaison	• Capture and track both Project- and internal agency-driven UAT activities and maintain awareness of progress and due dates. • Report agency-specific Florida PALM risks and issues to Agency Sponsor and UAT Coordinator and support mitigation strategies or resolutions.	Kelley Sasso
Change Management Liaison	• Develop and maintain UAT communication plan • Support the identification and tracking of agency UAT participants. • Report agency-specific Florida PALM risks and issues to Agency Sponsor and UAT Coordinator and support mitigation strategies or resolutions.	Kelley Sasso Carrie Nunnery
Training Liaison	• Identify and track agency UAT participants. • Support agency hosted UAT sessions with end users. • Coordinate or lead the agency training material development. • Report agency-specific Florida PALM risks and issues to Agency Sponsor and UAT	Kelley Sasso Carrie Nunnery

Role	Responsibility	Resources
	Coordinator and support mitigation strategies or resolutions.	
UAT Coordinator	• Track and confirm testing progress. • Lead the Testing Error Triage Team. • Serve as the primary point of contact with the Florida PALM Project team for reporting progress, discussing testing issues, ensuring coordination of agency efforts with the overall UAT timeline.	Kelley Sasso Carrie Nunnery
Testing Error Triage Team	• Meet regularly to review progress and discuss upcoming activities. • Review testing errors to determine resolution or need for escalation.	Kelley Sasso Carrie Nunnery Cynthia Smith Shelby Kreps
Subject Matter Experts *(Assigned per Business Process Grouping)*	• Support UAT planning (e.g., user stories/script development, agency-specific materials development). • Participate as first end users in UAT. • Conduct agency hosted UAT session with end users. • Serve as primary point of contact for end user business process, data, and technical questions. • Support agency training material development. • Report testing errors and testing progress to UAT Coordinator. • Support end user understanding during UAT and after go-live. • Report agency-specific Florida PALM risks and issues to Agency Sponsor and UAT Coordinator and support mitigation strategies or resolutions.	Carrie Nunnery Cynthia Smith Shelby Kreps Sharon Harrell Jonathan Orcel Nadege Dieujuste Kelley Sasso Jacob Hershberger
Security Access Manager	• Perform and track role assignment changes for SMEs and end users during UAT. • Report agency-specific Florida PALM risks and issues to Agency Sponsor and UAT Coordinator and support mitigation strategies or resolutions.	Kelley Sasso Pete Westrich
Identity Provider Subject Matter Expert	• Add end users to the active directory (or applicable tool) for access to UAT. • Maintain active directory for access throughout UAT (adding new end users or removing end users as needed).	Pete Westrich Alan Cash
File Manager	• Serve as the primary point of contact for interface testing. • Access the Florida PALM Managed File Transfer (MFT) site to send and receive files between the agency and Florida PALM.	Pete Westrich Alan Cash

Role	Responsibility	Resources
Batch Error Contact	• Serve as the primary point of contact for batch errors or change in batch process timing.	Kelley Sasso Carrie Nunnery
End Users	• Practice related job processes. • Confirm end user role assignment(s). • Report testing errors and testing progress to SME or UAT Coordinator, as appropriate.	Kelley Sasso Carrie Nunnery Cynthia Smith Jonathan Orcel Nadege Diejuste Ryan Staub Shelby Kreps Sharon Harrell Jacob Hershberger Dawn Hanson

User Story Testing Progress

Table 2: User Story Testing Progress

Number of Activities	Unique Number of User Stories	Number of Successfully Tested Unique User Stories	Number of Times the User Stories Have Been Tested	Status Comments
Account Management and Financial Reporting (AMFR)				
17	42	34	57	We have not been able to fully test all of our User Stories due to staffing constraints. We plan to complete the User Stories testing after the UAT Refresh.
Accounts Receivable (AR)				
24	45	29	110	The remaining activities are not typical for the EOG, but we plan to test after UAT Refresh
Asset Accounting and Management (AAM)				
19	32	8	40	We have not been able to fully test all of our User Stories due to staffing constraints. We plan to complete the User Stories testing after the UAT Refresh.
Banking (BK)				
6	7	1	3	The remaining activities are not typical for the EOG, but we plan to test after UAT Refresh
Budget Management and Cash Control (BM/CC)				
7	18	5	53	The remaining activities are not typical for the EOG, but we plan to test after UAT Refresh
Contracts Management (CT)				

Number of Activities	Unique Number of User Stories	Number of Successfully Tested Unique User Stories	Number of Times the User Stories Have Been Tested	Status Comments
1	1	0	0	We have not been able to fully test all of our User Stories due to staffing constraints. We plan to complete the User Stories testing after the UAT Refresh.
Disbursements Management (DM)				
22	50	32	187	Remaining activities are related to the Carry Forward process and will be tested after UAT Refresh
Data Warehouse/Business Intelligence (DW/BI)				
6	10	6	144	All activites have been tested
Grants Management (GM)				
1	1	0	0	The remaining activity is not typical for the EOG, but we plan to test after UAT Refresh
Inter/IntraUnit Transactions (IU)				
13	34	12	216	Remaining activity is related to the Carry Forward process and will be tested after UAT Refresh
Payroll Management (PR)				
26	42	35	108	We have not been able to fully test all of our User Stories due to staffing constraints. We plan to complete the User Stories testing after the UAT Refresh.
Projects Management (PM)				
10	19	1	2	The remaining activities are not typical for the EOG, but we plan to test after UAT Refresh
Revenue Accounting (RA)				
2	2	0	0	The remaining activities are not typical for the EOG, but we plan to test after UAT Refresh
System Access and Controls (SAC)				
3	18	3	17	All activities have been tested

End User Testing

As previously noted, all 10 EOG Administrative Services employees are participating (or will soon be participating) in User Acceptance Testing. Therefore, the planned or actual number of testers are overlapping, as most individuals have testing roles in more than one business process grouping. Please note anticipated time commitment is an estimate in the future is always time that is in addition to time required for completion of all duties always required for the administration of the agency. We attempted to realistically estimate; however, in most instances, once a test begins, the end to end completion of the task takes much longer to complete, crosses business process groupings, and is difficult to estimate with any accuracy. No detailed time analysis was completed to derive any time estimates.

EOG is not receiving any additional funding or appropriations for project remediation or staffing. All work is being conducted in house and utilizing recurring staffing and funding resources.

Table 3: End User Testing by Business Process Grouping

Planned or Actual Number of End Users Performing Testing	Anticipated Time Commitment	End User Organization(s) or Agency Business System	Planned or Actual Dates for End Users to Perform Testing *(Start and End Dates)*
Account Management and Financial Reporting (AMFR)			
3	3 hours per week	EOG Administrative Services	August 2026 through October 2026
Accounts Receivables (AR)			
3	Less than 2 hours per month	EOG Administrative Services	February 2026 through October 2026
Asset Accounting and Management (AAM)			
3	3 hours per month	EOG Administrative Services	February 2026 through October 2026
Banking (BK)			
2	Less than 1 hour per month	EOG Administrative Services	February 2026 through October 2026
Budget Management and Cash Control (BM/CC)			
2	3 hours per month	EOG Administrative Services	February 2026 through October 2026
Contracts Management (CT)			
1	Less than 1 hour per month	EOG Administrative Services	February 2026 through October 2026
Disbursements Management (DM)			
7	3 hours per week	EOG Administrative Services	August 2026 through October 2026
6	Less than 2 hours per month	EOG Administrative Services	February 2026 through August 2026
Data Warehouse/Business Intelligence (DW/BI)			
5	3 hours per week	EOG Administrative Services	August 2026 through October 2026
3	Less than 2 hours per month	EOG Administrative Services	February 2026 through August 2026
Grants Management (GM)			

Planned or Actual Number of End Users Performing Testing	Anticipated Time Commitment	End User Organization(s) or Agency Business System	Planned or Actual Dates for End Users to Perform Testing *(Start and End Dates)*
n/a			
Inter/IntraUnit Transactions (IU)			
5	3 hours per week	EOG Administrative Services	August 2026 through October 2026
5	Less than 3 hours per month	EOG Administrative Services	February 2026 through August 2026
Payroll Management (PR)			
4	2-3 hours per month	EOG Administrative Services	February 2026 through October 2026
Projects Management (PM)			
1	1 hour per month	EOG Administrative Services	August 2026 through October 2026
Revenue Accounting (RA)			
3	2 hours per month	EOG Administrative Services	February 2026 through October 2026
System Access and Controls (SAC)			
2	Less than 1 hour per month	EOG Administrative Services	February 2026 through October 2026

UAT Engagement Risks

There are a number of risks that are outlined and provided in EOG's monthly report to FL PALM. Below are the risks reported relevant to UAT testing as provided in the table below.

Risk Title	Impact Rating	Probability Rating	Risk Rating	Background	Monitor/Mitigation Plan/Resolution	Impact if Risk Becomes an Issue
Limited Staff - Processing Changes	Medium (2) - Moderate impact	Low (1) - Unlikely but possible to occur	2 (Medium/Low)	Due to limited staff and staff turnover, there exists a risk that relevant or important steps in a new or revised task will be missed or not completed.	The EOG will monitor staff workload and will utilize UAT as a training period for all staff. EOG will monitor reports and instructional/policy documents provided by the Department of Financial Services and the FL PALM team.	Inaccurate or incomplete data/reports may result (depending on the requirement).
Limited Staff - Roles and Workflow	High (3) - Extensive impact	Medium (2) - Likely to occur at some time	6 (High/Medium)	FL PALM transactions are based on roles with an approval workflow. Because of EOG's limited staff, transactions requiring approvals will likely bottleneck with 1 or possibly 2 staff members. There are not enough appropriate staff available to assign unique backup processors and approvers.	The EOG has discussed this risk with FL PALM and communicated its inability to have role backups and the risk of transaction approval bottlenecks with so few individuals available to work on any given process. There exists the possibility for some transactions to utilize a spreadsheet upload of transactions rather than individual transaction approvals. DFS policies will most likely still require the spreadsheet upload to be reviewed and approved prior to upload. While this may mitigate some risks, the transactions will still bottleneck to one or two employees knowledgeable in the specific transactions. EOG will work with DFS to request roles that are currently unallowable due to separation of duty prohibitions.	Efficiency, pace, and timeliness of transactions will be hindered.
Limited Staff - Timing	High (3) - Extensive impact	High (3) - Likely to occur often or soon	9 (High/High)	There are/will be many competing priorities for staff working on this project. Staff on the project serve in more than one capacity and time may not be fully dedicated to accounting and FL PALM work. Some of the FL PALM tasks coincide with some of the busiest times for financial/budget/accounting agency resources. The training period of July - October timeframe is the busiest of the fiscal year with most duties falling to a very limited number of individuals. The cutover and go-live for FL PALM: November, 2026- early 2027 is an elected official transition period. This timeframe affects the workload of all Administrative Services (PALM end user) staff. The cutover period will affect abilities to transact and to update payroll and personnel changes timely during the transition period December 2026/January 2027 time period.	The EOG will monitor staff workload, and will utilize UAT as a training period to be ready to support the incoming administration. The EOG will reach out to DFS (and PALM) and other enterprise agencies for assistance should we not be able to properly assist the incoming administration on important matters necessitating timely input and processing that cannot be accomplished in systems closed due to cutover.	Efficiency, pace, and timeliness of transactions will be hindered. Timely processing of payroll and personnel revisions and other financial transactions may not be accomplished during cutover.
DEM - Separation General	High (3) - Extensive impact	High (3) - Likely to occur often or soon	9 (High/High)	The Division of Emergency Management is physically and functionally separate from the Executive Office; however, the two entities share the same OLO/business unit. Risks exist surrounding data management, reporting, payments, transaction differentiation, and incorrect updates based on assumptions of shared/not shared data in DEM business systems.	The EOG and DEM have met with FL PALM to outline concerns and have requested additional meetings regarding pending inquiries. It was determined that many of the solutions initially discussed will not be able to be effectively implemented. We will continue to monitor and meet with the PALM team as the final design takes shape to determine the best methodologies for the differentiation of data. System configuration will be tested during UAT to determine what will be policy or procedure driven changes vs. what will require additional PALM knowledge or staff resources. As of current UAT status, EOG is unable to filter approval or other screens by budget entity, making it difficult to remove DEM from certain PALM views forcing use of various reports rather than workcenters.	Incorrect, inaccurate reporting; combined transactions and payments that will have to be re-vouchered; incorrect personnel inputting or approving transactions not related to the correct individual's roles/responsibilities
Cutover - Gubernatorial Transition	High (3) - Extensive impact	High (3) - Likely to occur often or soon	9 (High/High)	The EOG Administration Office completes purchasing, accounting, general services, and personnel/payroll functions. The Gubernatorial Transition period is from November, 2026 to January, 2027. Primary responsibilities of the EOG Administration Office during this period are to assist incoming and outgoing EOG employees with all personnel transactions (PeopleFirst and payroll); to provide financial support in the form of agency budget management, research, and accounting; and purchasing/contracting for goods and services needed for the Executive Office, the Governor's Mansion (household expenses), Office of Policy and Budget, LASPBS Systems Design and Support. Currently, PALM is coordinating with FLAIR and all enterprise systems used for personnel transactions, purchasing, etc or most/if not all systems to be unavailable for use during the periods of December 19.2027 - January 12, 2027. While we recognize that all systems and dates are not finalized, the risk of not being able to complete state business transactions in administrative areas during this time period will significantly affect the agency and incoming Governor and transition teams.	The EOG has requested notice for all enterprise system unavailability and is writing a mitigation plan. However, it is important to note that the agency cannot predict every future need during this time period.	The EOG Administrative office will not be able to properly support the needs of the incoming Governor and staff, as well as transition teams appointed by the Governor-Elect.