

The below are the descriptions of each of the columns within the Tracking Log tab.

Column	Field	Description
A	ID	Assigned Identification number for the item; sequential number beginning with 001
B	Description	Brief explanation of change or action
C	Status	Current status of the item. Available values are: - Identified (initial action when added to log); - In Review (item being researched); - Pending ESC Approval (item has been established as a needed change and presented to the ESC for review); - Approved by ESC (item has been recognized, voted to move forward as a legislative change); - Closed (item will not be further pursued based on research determination that the item can be canceled or when item is voted down by ESC); - Pending Legislative Action (item has been provided to DFS Legislative Affairs for formal presentation)
D	Status Date	Date associated with status
E	Existing Statute	Current statute citation. May be general to Chapter or specific to subsection; "New" should be assigned for items not currently in law
F	Existing Statute Title / Topic	Current statute title or topic
G	As-Is Provision (What is recommended to be changed)	Current provision, rationale, and/or condition compelling the need for change
H	Desired Change (How should the change be reflected)	Desired provision, outcome, and/or condition that should occur as a result of the change
I	Impact of Changing	Organizational or operational benefit derived or affect of action desired, including: • identifying any one or multiple agencies directly impacted by the change • the financial impact of making the change, if applicable
J	Implication of Not Changing	Organizational or operational cost or efficiency not derived if desired action is not implemented, including the financial impact of not making the change if applicable
K	Affected Organizations	Entity/Organization that will be the creator/recipient of the action desired/operational benefit derived; multiple entities/organizations can be identified-list each value separated by comma (i.e., DFS, Agencies, EOG-LAS/PBS) Available values: - DFS - Agencies - EOG-LAS/PBS - DMS-MFMP - DMS-People First <i>Specifically affected agencies will be identified in the Impact of Changing column</i>
L	Change Source	Entity/Organization which identified the need for the change Available values: - DFS; - Florida PALM; - Exec. Steering Comm.
M	Recommended Year of Implementation	The earliest fiscal year in which the change should be implemented; "Not Specified" should be assigned for items when the recommended year is not essential
N	Year of Implementation Comment	Basis used to identify the recommended implementation year
O	Change Type	Categorizes the statutory change based on the nature of changes Available values: - Administrative (revisions that change titles, names, or references, or that address errors or inconsistencies); - Substantive (revisions that modify intent or directive of the statute in order to align with the capabilities of Florida PALM)

Initial Draft Statutory Revisions Recommendations

ID	Description	Status	Status Date	Existing Statute	Existing Statute Title / Topic	As-Is Provision (What is recommended to be changed)	Desired Change (How should the change be reflected)	Impact of Changing	Implication of Not Changing	Affected Organizations	Change Source	Recommended Year of Implementation	Year of Implementation Comment	Change Type
001	Change Description for Substitute Warrant From Duplicate to Replacement	Approved by ESC	04/25/18	17.13	Duplicate warrants lost or destroyed	Currently, the CFO is required to duplicate any warrants that may have been lost or destroyed. The term duplicate has the connotation that the issuance information, payment number, is the same.	Revise from "duplicate" to "replacement" throughout this Section.	The change provides the flexibility to adopt delivered functionality, while meeting the intent of the statute.	The future financial management solution may not be able reproduce the same warrant number as the lost or destroyed warrant.	DFS	Florida PALM	During Year 1 of Design, Development, and Implementation	Design activities are planned to begin during the first fiscal year of DDI	Administrative
002	Provide Responsibilities for Returned Items Process Rather Than Instructions	Approved by ESC	04/25/18	215.34	State funds; noncollectible items; procedure	Subsection (1) describes how debit memorandums shall be executed / posted to the State's accounting system. Citation: (1) Any check, draft, or other order for the payment of money in payment of any licenses, fees, taxes, commissions, or charges of any sort authorized to be made under the laws of the state and deposited in the State Treasury as provided herein, which may be returned for any reason by the bank or other payor upon which same shall have been drawn shall be forthwith returned by the Chief Financial Officer for collection to the state officer, the state agency, or the entity of the judicial branch making the deposit. In such case, the Chief Financial Officer may issue a debit memorandum charging an account of the agency, officer, or entity of the judicial branch which originally received the payment. The original of the debit memorandum shall state the reason for the return of the check, draft, or other order and shall accompany the item being returned to the officer, agency, or entity of the judicial branch being charged. The officer, agency, or entity of the judicial branch receiving the charged-back item shall prepare a journal transfer which shall debit the charge against the fund or account to which the same shall have been originally credited. Such procedure for handling noncollectible items shall not be construed as paying funds out of the State Treasury without an appropriation, but shall be considered as an administrative procedure	Remove reference to how the debit memorandum shall be executed / posted (i.e., via journal transfer).	The change will focus the statute on what needs to occur, rather than how it is accomplished	As written, the statute does not provide flexibility to adopt the business process as provided by the future financial management solution.	Agencies	Florida PALM	During Year 1 of Design, Development, and Implementation	Design activities are planned to begin during the first fiscal year of DDI	Substantive
003	Remove the Requirement for Agencies to Identify Amounts for Investment	Approved by ESC	04/25/18	17.61(3)	Chief Financial Officer; powers and duties in the investment of certain funds	Subsections 17.61(3)(a) and (b) require agency action to direct the investment of their trust fund balances. In the future, the desire is to have all eligible balances invested and earnings apportioned without required agency action. Citations: 17.61(3)(a): Except as otherwise provided in this subsection, it is the duty of each state agency, and of the judicial branch, now or hereafter charged with the administration of the funds referred to in subsection (1) to make such moneys available for investment as fully as is consistent with the cash requirements of the particular fund and to authorize investment of such moneys by the Chief Financial Officer. (b) Monthly, and more often as circumstances require, such agency or judicial branch shall notify the Chief Financial Officer of the amount available for investment; and the moneys shall be invested by the Chief Financial Officer. Such notification shall include the name and number of the fund for which the investments are to be made and the life of the investment if the principal sum is to be required for meeting obligations. This subsection, however, shall not be construed to make available for investment any funds other than those referred to in subsection (1).	Remove provision that agencies identify the investment amounts. In addition, modify to indicate that trust funds authorized to earn interest are to earn investment earnings based on balance of the fund or based on balances within the trust fund that are eligible to earn interest rather than the amounts 'made available by agency.'	Agencies will be able to more efficiently earn funds on trust balances, as they will no longer need to manage cash and investment requirements on a daily basis and identify the moneys to be set aside for investment earnings. The DFS back office support for reviewing and posting agency investment journals would be eliminated. The amount of investment earnings that General Revenue will receive would go down due to the removal of the timing difference today between agency investment action and receipt of funds in the Treasury.	Agencies will continue to devote resources to manage the investments of trust funds and A&A and Treasury will need to continue supporting agency transfers of funds into and out of investment. Consideration of this law change should be prior to the design of investment functionality in Florida PALM. If not changed, Florida PALM will be designed as per current law. If the change is effected at a date subsequent to design of the investment functionality, an impact analysis would be required.	DFS, Agencies	Florida PALM	During Year 1 of Design, Development, and Implementation	Design activities are planned to begin during the first fiscal year of DDI	Substantive
004	Remove the Reference to FFMS Board and Coordinating Council	Approved by ESC	04/25/18	215.91 215.93 215.94 -.96	Various	Sections 215.91, F.S., provides for a Board, chaired by the Governor, and Coordinating Council, chaired by the CFO, which are to provide guidance and adopt policies and procedures for the state's financial management processes and approve designs and ensure the exchange of unified and coordinated data between the FFMS subsystems. Sections 215.93, .94, and .95 describes the duties of the Board and Coordinating Council, the responsibilities of the subsystem owners, and the role of the Auditor General in providing support to subsystem owners and to the Board and Council.	Remove the requirement for a Board and Coordinating Council and provide the authority to create financial policies and procedures to the respective subsystem owners. The requirement to collaborate on policy decisions while considering the impact across FFMS subsystems should remain, with the responsibility resting collectively on the FFMS subsystem owners.	The change will allow financial policy decisions can be more efficiently made under the direction of the subsystem owner.	The implementation of Florida PALM will require many design decisions. In order to ensure compliance with the requirement either the Board and Council should be established or exemption should be given to the Project.	DFS, EOG-LAS/PBS, DMS-MFMP, DMS-People First	Florida PALM	During Year 1 of Design, Development, and Implementation	Design activities are planned to begin during the first fiscal year of DDI	Substantive
005	Modify Calculation for Carry Forward Budget at June 30	Approved by ESC	04/25/18	216.301(1)	Appropriations, undisbursed balances	Subsection (b) presumes that the remaining release available is equal to the amount of undisbursed appropriation. This assumes that the timing of the use of release balance and disbursement is simultaneous. Typically, ERPs operate on an accrual accounting basis which supports the establishment of payables prior to an actual disbursement. In Florida PALM, it is expected that establishing payables will consume release and the disbursement will occur based on the payment scheduled date, which may not be the same business day. Citation: (b) The undisbursed release balance of any authorized appropriation, except an appropriation for fixed capital outlay, for any given fiscal year remaining on June 30 of the fiscal year shall be carried forward in an amount equal to the incurred obligations identified in paragraph (a). Any such incurred obligations remaining undisbursed on September 30 shall revert to the fund from which appropriated and shall be available for reappropriation by the Legislature. The Chief Financial Officer will monitor changes made to incurred obligations prior to the September 30 reversion to ensure generally accepted accounting principles and legislative intent are followed.	Remove the word "undisbursed" in the first sentence. The second reference to undisbursed should remain to allow the amount available for reappropriation to be known as of September 30.	Modification of the statute will allow for alignment with the expected functionality to record payables, which would be the point at which the available budget is reduced, and to schedule payment at a future date. Currently, FLAIR only allows for immediate payment of approved vouchers.	The current statutory language would require disbursement of all pending payables within the system by June 30 in order for carry forward to be equal to undisbursed release.	DFS, Agencies, EOG-LAS/BPS	Florida PALM	During Year 1 of Design, Development, and Implementation	Design activities are planned to begin during the first fiscal year of DDI	Substantive
006	Provide the Responsibility to Establish Minimum and Frequency for Information to be Recorded in the Financial Management Subsystem	Approved by ESC	04/25/18	New	New	Currently, the CFO has authority to establish the chart of accounts (Section 215.93, F.S.) to require the level of information needed for CAFR reporting (Section 216.102(1), F.S.), as well as limited responsibilities for asset reporting. Further, the CFO shall prescribe the form and format for recording the receipt and disbursement of funds from federal sources (Section 216.102(2), F.S.). There is no authority given the CFO to establish the minimum information and frequency agencies are to include in the financial management subsystem to achieve standardization of accounting for and reporting accounts payable, revenues, accounts receivable, assets, grants, projects, payroll, and cash.	Provide authority to the CFO to establish the minimum information to be included in the financial management subsystem.	The change will establish the minimum information to be recorded and will promote standardization of processes and information.	The information included within the system will be based on agency-unique processes and procedures.	DFS, Agencies	Florida PALM	During Year 1 of Design, Development, and Implementation	Design activities are planned to begin during the first fiscal year of DDI	Substantive
007	Remove the Reference to Strategic Task Force to Replace Financial and Cash Management Systems	Approved by ESC	04/25/18	17.0315	Financial and cash management system; task force	The CFO shall appoint members to a task force established to develop a strategic business plan for a successor financial and cash management system.	Remove language that references the task force, as the Florida PALM Executive Steering Committee (ESC) is the governing body for the replacement of FLAIR and CMS.	The change will remove conflict with Implementing Bill language that establishes the ESC as the governing body for the replacement of FLAIR and CMS.	The conflict in law will remain.	DFS	Florida PALM	Not Specified	N/A	Administrative

Initial Draft Statutory Revisions Recommendations

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008	Modify the Requirement that EFT Payment Authorizations be in Writing	Approved by ESC	04/25/18	17.076(4) 215.85(4)(b)	Direct deposit of funds Direct deposit of public funds	Sections 17.076(4) and 215.85(4)(b) provide that any EFT payment authorization or changes be in writing. Citations: 17.076(1): As used in this section, the term "beneficiary" means any person who is drawing salary or retirement benefits from the state or who is the recipient of any lawful payment from state funds. 17.076(4): The written authorization of a beneficiary shall be filed with the department or its designee. Such authorization shall remain in effect until withdrawn in writing by the beneficiary or dishonored by the designated financial institution. 215.85(4)(b): If authorized in writing by the person entitled to the withdrawal, payment, or disbursement of public funds, such checks, warrants, or other instruments may provide for direct deposit of the public funds to the account of the person entitled to receive the same in any financial institution which is designated in writing by such person and which has lawful authority to accept such deposits. The written authorization of the person entitled to receive such public funds shall be filed with the appropriate governing board or officer. Direct deposit of public funds may be by any electronic or other medium approved for such purpose by the governing board or officer having jurisdiction or control of such public	Revise the language to not require written authorization, but to allow for written or electronic means.	The change will bring the statute into alignment with current processes/practices. As well as provide the CFO the option of acquiring payment authorizations by means other than in writing. This will allow payees to self-subscribe.	As written, the statute does not provide flexibility to establish online self-service capabilities in the future financial management solution.	DFS, Agencies	Florida PALM	Not Specified	N/A	Substantive
009	Modify the Prescribed Method for Retaining Documents and Records	Approved by ESC	04/25/18	17.27(2)	Microfilming and destroying records and correspondence	The Department of Financial Services is authorized to photograph, microphotograph, or reproduce on film financial records of the department. Citation (2) The Department of Financial Services may photograph, microphotograph, or reproduce on film such documents and records as it may select, in such manner that each page will be exposed in exact conformity with the original. (3) The Department of Financial Services may destroy any of such documents after they have been photographed and filed in accordance with the provisions of subsection (1). (4) Photographs or microphotographs in the form of film or prints of any records made in compliance with the provisions of this section shall have the same force and effect as the originals thereof would have, and shall be treated as originals for the purpose of their admissibility in evidence. Duly certified or authenticated reproductions of such photographs or microphotographs.	Remove reference to specific media and update to reference that records be maintained in accordance with standards maintained by Dept. of State, under Section 257.36, F.S.	The change will allow the Department of Financial Services to take advantage of a variety of methods to reproduce, including more currently available methods, such as digital images.	Statute will remain outdated and current processes may not comply with statute.	DFS	Florida PALM	Not Specified	N/A	Administrative
010	Modify the Requirement that Treasury Turnover All Warrants to A&A	Approved by ESC	04/25/18	17.56	Division of Treasury to turn over to the Division of Accounting and Auditing all warrants paid	Treasury is to turn over as soon as possible to A&A all warrants paid. Citation: The Division of Treasury shall turn over to the Division of Accounting and Auditing all warrants drawn by the Chief Financial Officer or the Comptroller and paid by the Division of Treasury. The warrants shall be turned over as soon as the Division of Treasury shall have recorded such warrants and charged the same against the accounts upon which such warrants are drawn.	Remove the requirement, as the accounting for warrant settlement functions of the Treasury will be integrated into the future financial management system.	Removing the statutory requirement will not impact the future financial management process. The proposed future financial management processes will include providing the same access to warrant images as is currently provided. Treasury no longer receives warrants from the paying financial institution (check 21), but instead it receives (access to) digital images and files of the warrants presented for payment.	Statute will remain outdated and current processes will not comply with statute.	DFS	Florida PALM	Not Specified	N/A	Administrative
011	Replace All References to FLAIR and CMS with Financial Management Subsystem	Approved by ESC	04/25/18	215.92 215.94 216.102 216.141 216.181	Various	The State's accounting system is referred to as Florida Accounting Information Resource Subsystem (FLAIR) and it's cash management system is referred to as the Cash Management System (CMS).	Revise to reference from FLAIR and CMS to the State's Financial Management Subsystem (FMS).	The change would remove reference to the systems that are being replaced with the new integrated solution.	The references in statute would be outdated.	DFS	Florida PALM	Not Specified	N/A	Administrative
012	Establish the Required Minimums for Recording Allotments in the Financial Management Subsystem	Approved by ESC	04/25/18	215.985(4)(a)5	Transparency in government spending	Section 215.985(4)(a)5 indicates that the allotment information included within FLAIR will be included in the EOG's transparency web site. The required level of information agencies are to include within FLAIR is not specified. Citation: 5. Allotments for planned expenditures of state appropriations established by state agencies in the Florida Accounting Information Resource Subsystem, and the current balances of such allotments.	Specify the required level of allotment in this statute or provide the CFO with authority to establish the minimums.	The change will establish the minimum information to be recorded and will promote standardization of processes and information.	The information included within the system will be based on agency-unique processes and procedures.	DFS, Agencies	Florida PALM	Not Specified	N/A	Substantive
013	Add Financial Terms to Definitions	Approved by ESC	04/25/18	216.011	Definitions	There are terms used in Chapter 216 that are not defined in the Chapter.	Include definitions of Allotment, Encumbrance, Revenue, Trust Fund, Carry Forward, Certified Forward, Capitalized, and Accrual.	The change will improve understanding and consistency of use of terms.	None identified.	DFS, Agencies, EOG-LAS/BPS, DMS-MFMP	Florida PALM	Not Specified	N/A	Administrative
014	Modify the Provision to Record all Capitalized Assets	Approved by ESC	04/25/18	273.025	Financial reporting for recorded property	The CFO's authority is to establish the requirements for capitalization of property that has been recorded in the financial systems. Citation: The Chief Financial Officer shall establish by rule the requirements for the capitalization of property that has been recorded in the state's financial systems.	Change the language to give CFO authority to establish requirements for what property should be recorded in the state's financial systems. Note: If number 006 above is implemented, this change can be removed.	The CFO will be able to establish requirements that promote the standardization of asset information that is captured in the new financial management system in order to produce financial statements.	Incomplete or inconsistent information will be included within the state's financial management system.	DFS, Agencies	Florida PALM	Not Specified	N/A	Substantive