

FloridaPALM

Planning, Accounting, and Ledger Management



EXECUTIVE STEERING COMMITTEE

DEPARTMENT OF FINANCIAL SERVICES

APRIL 22, 2026



ADMINISTRATIVE

JULIAN GOTREAUX



Administrative Budget

FY 2025-2026 Spend Plan Summary as of April 20, 2026

Category	Projected FYTD	Incurred FYTD	Released FYTD	Release Remaining
FLAIR System Replacement	\$30,788,718	\$29,077,557	\$42,379,233	\$14,932,254
SSI Implementation Services	\$13,335,716	\$13,335,716		
Facilities and Maintenance	\$346,410	\$346,410		
Production Support	\$8,514,126	\$8,514,126		
Additional Facilities	\$200,380	\$180,020		
Production Support Administration	\$769,636	\$752,231		
Oracle Software and Maintenance	\$1,640,460	\$1,288,497		
Project Administration	\$252,057	\$178,564		
Florida PALM-UAT	\$1,323,985	\$565,812		
ERP Support Services	\$3,015,180	\$2,669,943		
QA Support Services	\$1,390,768	\$1,246,238		
Data Processing Services	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0
Salaries & Benefits	\$9,220,693	\$7,790,128	\$13,219,964	\$5,429,836
HR Transfer and Risk Management Insurance	\$42,181	\$42,181	\$42,181	\$0
Total:	\$40,051,592	\$36,909,866	\$55,641,378	\$20,362,090



Administrative Risks and Issues

- ▶ One open Issue
 - Issue 38 – BOA Delayed Interface Testing
- ▶ Five open risks with a score of 6 or greater
 - Four with a score of 6
 - Risk 1 – Insufficient staffing or delays in onboarding – *Stable*
 - Risk 2 – External stakeholders and agencies expectations – *Stable*
 - Risk 5 – Timing and efficiency of information sharing – *Stable*
 - Risk 6 – Execution of contracts and procurement activity outside of the Project – *Increasing*
 - One with a score of 9
 - Risk 4 – Agency engagement – *Increasing*



Administrative Schedule

SG4 – Agency Readiness		November 18, 2026	
<i>Agency Readiness Certifications have been received</i>			
Critical Path Item	Trend	Status (Due Date)	
I-WP110 – Training Build	●	In Progress (09/18/2026)	
UAT Complete	●	In Progress (11/06/2026)	
Agency Readiness Certification 4	●	Future Task (11/16/2026)	

● Completed/Accepted
● On Schedule
● Behind Schedule
● Late

Status as of 04/20/2026



Administrative Schedule

SG5 – Deployment Readiness

December 16, 2026

The following activities are completed: •UAT (results, Known Issues and Enhancements list) • Enterprise Systems Interface testing • Penetration Testing* • Performance Testing* • Disaster Recovery Testing* • Dry Runs* Deployment and Contingency Plan*

*Requires Project Director Approval

Critical Path Item	Trend	Status (Due Date)	Critical Path Item	Trend	Status (Due Date)
D658 – Develop the Deployment and Contingency Plan	●	Accepted	D674 – Completion of Penetration Testing	●	Future Task (10/27/2026)
D662 – Completion of Mock Conversion IV	●	Accepted	D676 – Completion of Disaster Recovery Testing	●	In Progress (10/09/2026)
D664 – Development of Hypercare Support Plan	●	Accepted	D710 – Completion of Interface Testing Segment III	●	Future Task (10/16/2026)
D665 – Updated Post Implementation Support Plan	●	Accepted	D711 – Completion of Performance Testing Segment II	●	Future Task (10/27/2026)
D664 – Hypercare Support Plan – Review and Update	●	Future Task (09/28/2026)	D708 – Completion of Dry Run 4	●	Future Task (11/13/2026)
D670 – Completion of Payroll Parallel Testing	●	In Progress (10/28/2026)	Final Cutover Checklist Approve	●	Future Task (12/01/2026)
Full Batch Schedule Including Critical Jobs List	●	In Progress (11/10/2026)	Known Issues & Enhancements List Confirmed	●	Future Task (12/04/2026)
WP416 – Completion of Regression Testing	●	In Progress (11/02/2026)			

● Completed/Accepted ● On Schedule ● Behind Schedule ● Late
Status as of 04/20/2026



TESTING ACTIVITIES

JIMMY COX, ANGIE ROBERTSON,
STACEY TERRY



Testing Activities

Enterprise/3rd Party Testing

- ▶ LAS/PBS
 - Cycle 2 Testing
 - GLI088 Files (13 files) – Transparency Files –
 - Files provided on April 16, 2026
 - Testing is in progress
 - All other LAS/PBS files and iterations have completed Cycle 2 testing
- ▶ All other enterprise systems (People First, MFMP, STMS and FACTs) are in UAT with Agencies
- ▶ PCard Works – BOA build complete and cycle 2 testing in progress
- ▶ FIS (Deferred Comp Vendor) and Corebridge (OPS FICA Alternative Vendor) – vendors are validating results



Testing Activities

Agency Interfaces Cycle 2

As of COB April 17th

- ▶ Completed Cycle 2 Testing – 414 of 451
 - Was 452, 2 additional interfaces were deferred by the agency, and one interface was added (CMS wave file)
- ▶ Not Started Pending Agency Readiness (based on agency reported status) – 20
 - Citrus – 12
 - All 12 files are outbound
 - Citrus files are for a new system the agency is planning to build (these will likely be deferred)
 - DOE – 1
 - 1 Inbound
 - Expect to test by the end of April
 - DCF – 2
 - Both files are inbound files
 - Pending update from agency
 - DMA - 4
 - All four files are inbound files
 - Vendor expects to provide files by April 24th



Testing Activities

Agency Interfaces Cycle 2

As of COB April 17th

- ▶ Testing still in Progress – 18
 - Pending Agency Review – 5
 - Pending Agency Update and New File – 6
 - Project Reviewing Test Results – 4
 - Project Processing Files – 3
 - 7 Files are Inbound
 - 11 Files are Outbound
- ▶ Total agencies still testing at least one file in Cycle 2 - 14



Testing Activities

Project-Led In-Person Sessions

Sessions conducted since last ESC Meeting

- ▶ 10 – Sessions covering Projects, Customers and Receivables, Collecting Funds and Recording Receivables, Payroll, Contracts and Grants, and Assets
- ▶ 481 agency participants; 85.44% of registered participants attended
- ▶ We continue to have participants show up without the correct roles; this will be something to monitor as agencies bring in more users into UAT
- ▶ Overall session satisfaction ranges from 4.2 to 5.0 (5-point scale)
- ▶ Participant satisfaction with their preparedness for the session generally ranges between 80-90%
- ▶ Pace of sessions continues to be the most received feedback point (some say too slow, some say too fast)



Testing Activities

Mid-Point Check In Survey: Respondents

- ▶ 207 respondents; heard from every agency except one
- ▶ Over 50% of the respondents were Accounting Staff or Managers
- ▶ ~47% of the respondents were only slated to attend one session
- ▶ ~74% had already attended one or more of their sessions
- ▶ ~79% have performed any sort of independent testing activities
- ▶ >90% of the respondents knew both their SAM and UAT Coordinator
- ▶ >95% feel sufficiently supported by their agency
- ▶ ~73% feel they have had sufficient time to test



Testing Activities

Mid-Point Check In Survey: Testing To Date

► Reasons for Insufficient Independent Testing

- Time to do anything other than their day job
- Life – been out
- Getting started without participating in In-Person sessions
- Lack of “approval” to go ahead and test (lack of access to the testing environment)
- Lack of awareness that independent testing was expected
- Missing roles
- Testing scenarios not translating into Florida PALM
- Following Process Steps – Understanding Florida PALM

When asked about their time spent testing:

- *“It simply depends on time it takes to brainstorm the current FLAIR scenarios and then finding how to do them in PALM, which might take time due to daily work deadlines to be completed.”*
- *“I felt that the official testing dates/time at the testing sites were sufficient time to test.”*

Key Issue:

Lack of clear direction / expectation from their agency and absence of guidance and resources

Testing Activities

Mid-Point Check In Survey: Testing To Date

- ▶ Reported Challenges to Independent Testing
 - Testing scenarios not translating into Florida PALM
 - Following Process Steps
 - Understanding Florida PALM, e.g., error messages, how things work
 - Spreadsheet Uploads! 😊
 - Access (roles)
 - Workload
 - Available Budget / Knowing Valid Combos
 - Completing the full lifecycle (Processor → Approver and cross agency transactions)
 - Bugs / errors

Observations:

- Spending time with the content can reduce many challenges
- Process Steps are not meant to be a complete set of test scenarios



Testing Activities

Mid-Point Check In Survey: Testing Going Forward

- ▶ Things that could impact their testing were:
 - Time / Availability to Test with Day-to-Day Responsibilities
 - Year End is Looming
 - Access (Roles)
 - Turnover within Agency
 - Functionality and Testing of Agency Business System
 - Enterprise Partner / System Testing
 - Ability to Testing Full Lifecycle



Interface Testing

Interface Cycles 1 – 3 Testing Activities 18 (as of 4/18/2026)

Cycle 2 Interface Testing Execution Metrics

Interface Partners	0-Not Started	1-In Progress	2-Failed - SIR Resolution	3-Processed - In State Review	4-Processed - Partner Resolving Data Issues	5-Passed - State Review Complete	Total
Agency	22	3	2	6	4	417	454
Enterprise Partner	--	13	--	--	--	71	84
DFS	--	--	--	--	--	10	10
FRS	--	--	--	--	--	10	10
LAS/PBS	--	13	--	--	--	9	22
MFMP	--	--	--	--	--	15	15
PF	--	--	--	--	--	15	15
STMS	--	--	--	--	--	12	12
Third Party	--	2	--	1	--	13	16
BOA	--	2	--	1	--	--	3
Corebridge	--	--	--	--	--	1	1
FIS	--	--	--	--	--	3	3
JPM Chase	--	--	--	--	--	9	9
Total	22	18	2	7	4	501	554

Cycle 2 Partner Completion Metrics

Interface Partners	0-Not Started	1-Validating Results	2-Correcting Data Issues	3-Complete	Total
Agency	29	5	7	413	454
Enterprise Partner	13	1	--	70	84
DFS	--	--	--	10	10
FRS	--	--	--	10	10
LAS/PBS	13	1	--	8	22
MFMP	--	--	--	15	15
PF	--	--	--	15	15
STMS	--	--	--	12	12
Third Party	2	2	1	11	16
BOA	2	--	1	--	3
Corebridge	--	1	--	--	1
FIS	--	1	--	2	3
JPM Chase	--	--	--	9	9
Total	44	8	8	494	554

Organization Type	Cycle 1 – Connectivity Testing (Due 4/30/2025)	Cycle 2 – Technical Testing (Due 5/29/2026)	Cycle 3 – End to End Testing (Due 10/2/2026)	Comments	SIR Count
Agencies	27 / 27	415 / 454	In Progress	<ul style="list-style-type: none"> Citrus is the last partner pending connectivity testing Cycle 3 testing: AHCA, COM, DACS, DCF, DEP, DFS, DMS, DOH, DOL, DOR, FDOT, JAC, LEG (HL), and SCS 	<ul style="list-style-type: none"> 22 Open SIRs: <ul style="list-style-type: none"> 0 – High 20 – Medium 2 – Low
Enterprise Partners	6 / 6	71 / 84	In Progress	<ul style="list-style-type: none"> LAS/PBS – GLI088 Testing In Progress Cycle 3 testing: <ul style="list-style-type: none"> Monthly Payroll is complete DFS FACTS and FLIPS, FRS, MFMP, PF, and STMS sending inbounds 	
Third Parties	3 / 3	13 / 17	In Progress	<ul style="list-style-type: none"> BOA submitted a test file (API058) that was successfully loaded and is being validated Cycle 3 testing: FIS, NIC, WF, and JPM production data is supporting UAT <ul style="list-style-type: none"> Planning to test with JPM week of May 4th 	

Testing Activities

All Testing Services

All Tickets Status

(as of 4/18/2026)

4,569

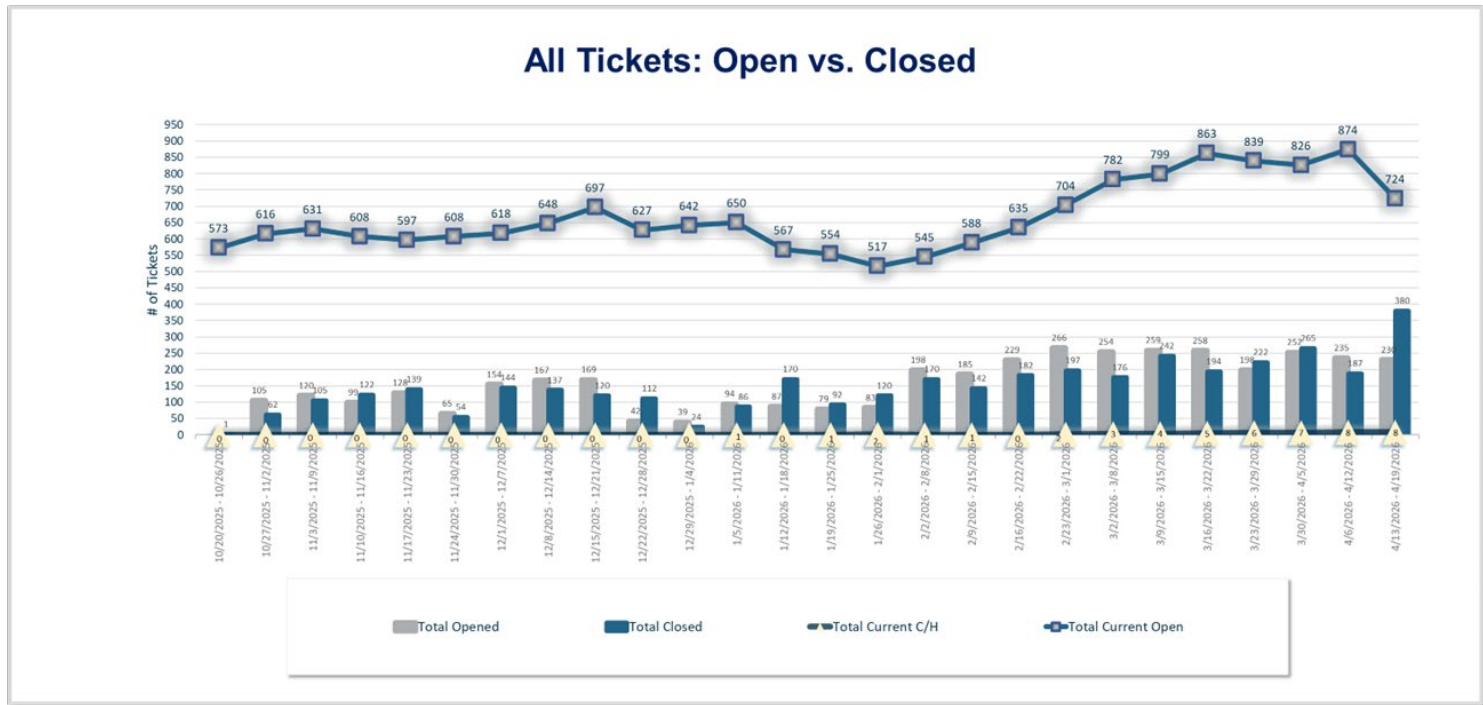
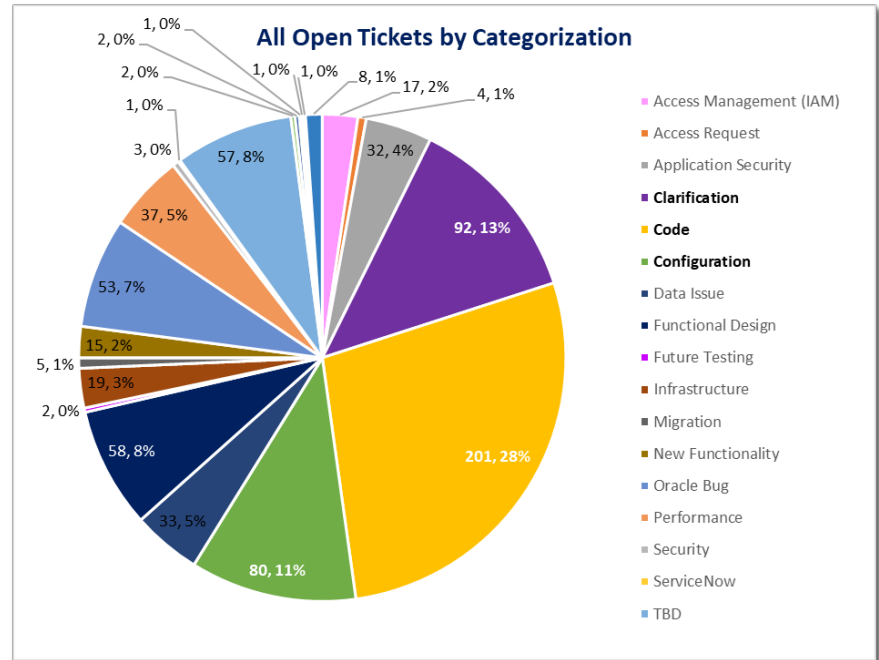
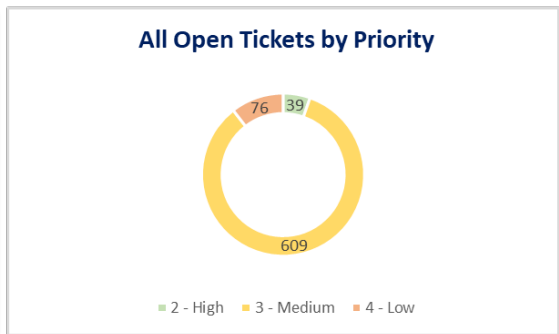
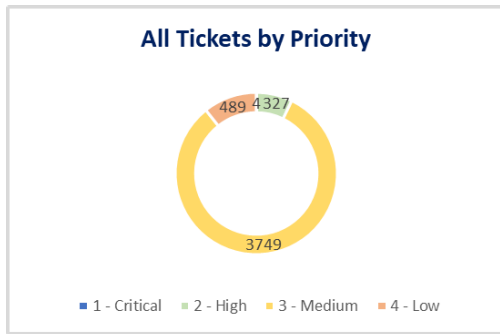
Total # of Logged Tickets

3,845

Total # of Closed Tickets

724

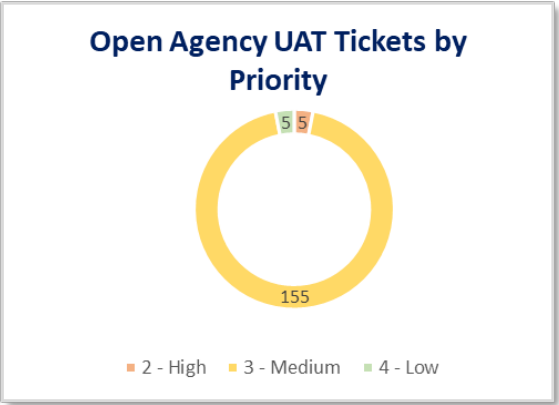
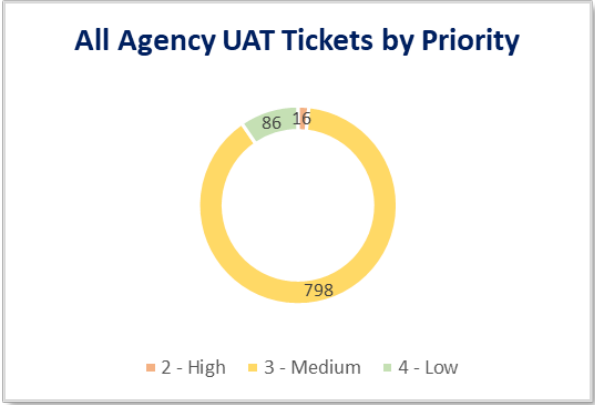
Total # of Open Tickets



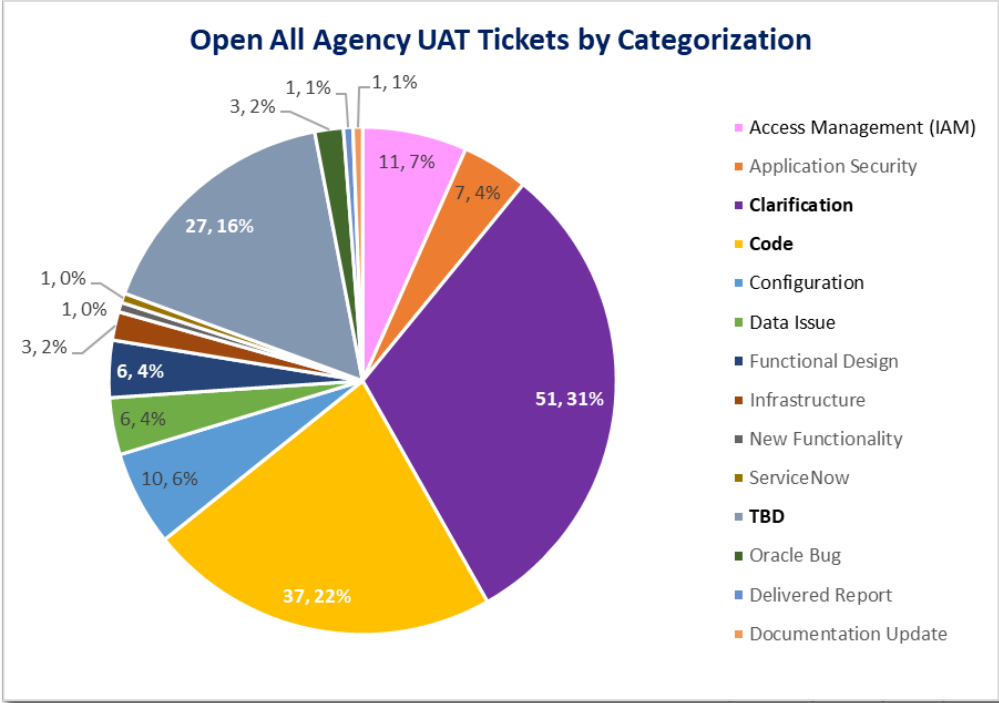
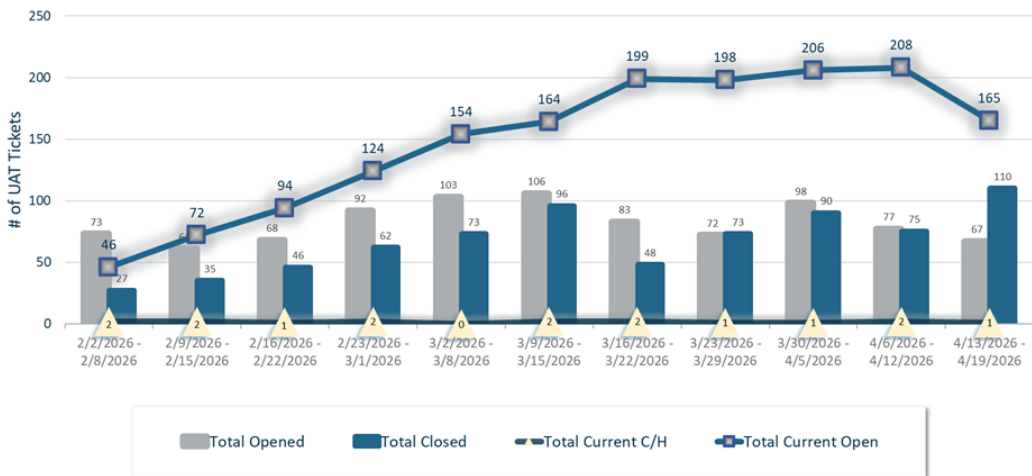
Testing Activities

User Acceptance Testing

All Agency UAT Tickets Status (as of 4/18/2026)



All Agency UAT Tickets: Open vs. Closed



Total All Agency UAT Tickets by Agency

(as of 4/18/2026)

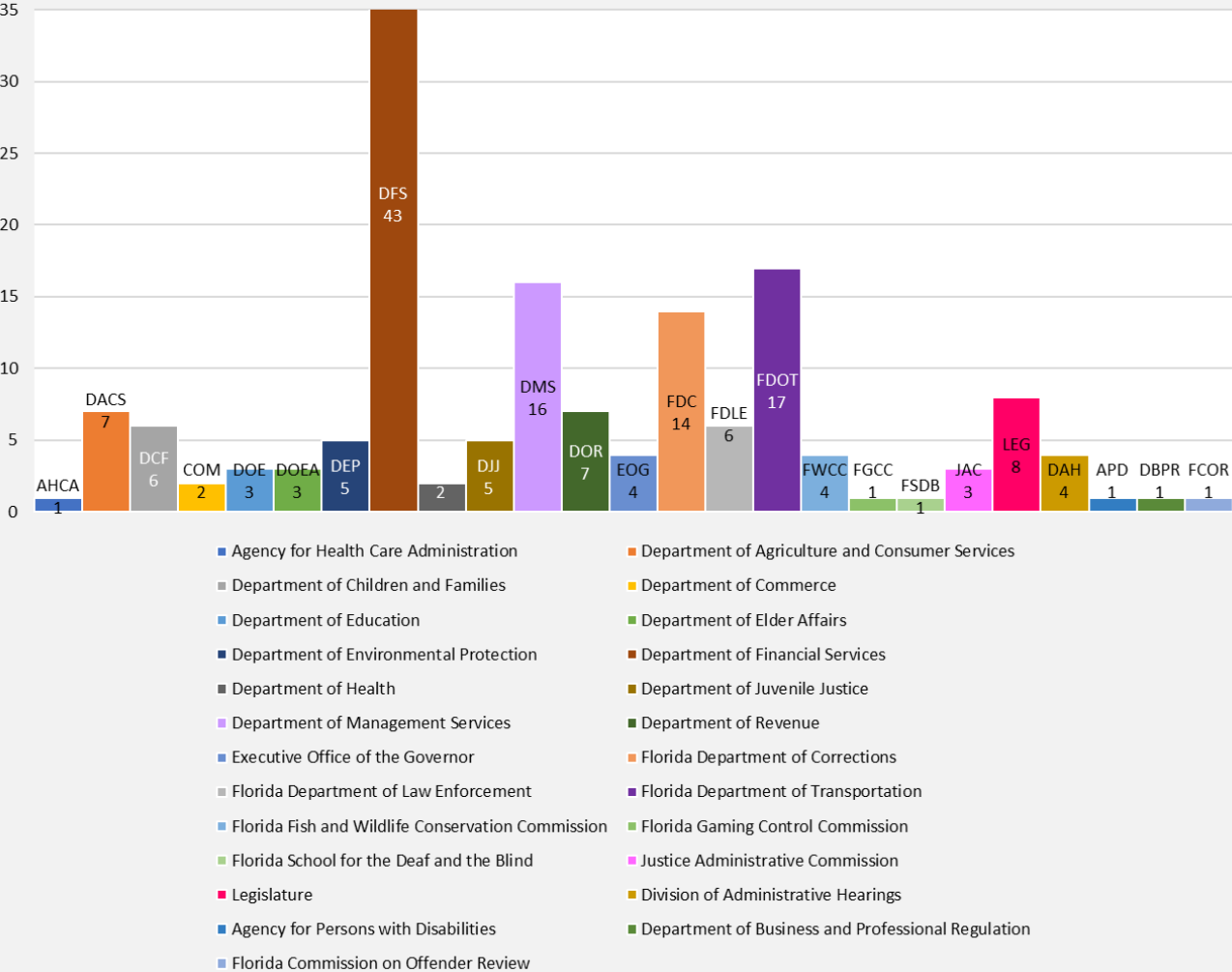
Agency	Acronym	Total Tickets
Agency for Health Care Administration	AHCA	7
Agency for Persons with Disabilities	APD	4
Department of Agriculture and Consumer Services	DACS	27
Department of Business and Professional Regulation	DBPR	5
Department of Children and Families	DCF	133
Department of Citrus*	CITRUS	0
Department of Commerce	COM	19
Department of Education	DOE	40
Department of Elder Affairs	DOEA	15
Department of Environmental Protection	DEP	29
Department of Financial Services	DFS	138
Department of Health	DOH	59
Department of Juvenile Justice	DJJ	35
Department of Legal Affairs*	DLA	0
Department of Management Services	DMS	43
Department of Military Affairs	DMA	4
Department of Revenue	DOR	24
Department of State	DOS	1
Department of the Lottery	DOL	1
Department of Veterans' Affairs	DVA	7
Division of Administrative Hearings	DAH	9
Division of Emergency Management	DEM	3
Executive Office of the Governor	EOG	8
Florida Commission on Offender Review*	FCOR	0
Florida Department of Corrections	FDC	70
Florida Department of Highway Safety and Motor Vehicles	FDHSMV	4
Florida Department of Law Enforcement	FDLE	24
Florida Department of Transportation	FDOT	78
Florida Division of Emergency Management*	DEM	0
Florida Fish and Wildlife Conservation Commission	FWC	16
Florida Gaming Control Commission	FGCC	32
Florida School for the Deaf and the Blind	FSDB	10
Justice Administrative Commission	JAC	17
Legislature	LEG	27
Public Service Commission*	PSC	0
State Courts System	SCS	7
Florida Commission on Offender Review	FCOR	4
Total		900

*No tickets logged

Testing Activities

User Acceptance Testing

Open All Agency UAT Tickets by Agency



READINESS ACTIVITIES

NIKKI KLEIN



Readiness Activities

- ▶ Dry Run 1
 - Conversion results have been shared with agencies
 - Agencies must review results and address errors
 - Processes should be in place to maintain data readiness through cutover
- ▶ Configuration and Conversion Workbooks
 - Focus to be complete and error free
 - Workbooks close on June 17 for Dry Run 2
- ▶ Role Mapping
 - Workbook closes on June 26 for UAT Refresh
 - All end users must be role mapped
 - SOD conflicts must be resolved or granted exception status by A&A
- ▶ Training Plans are being updated



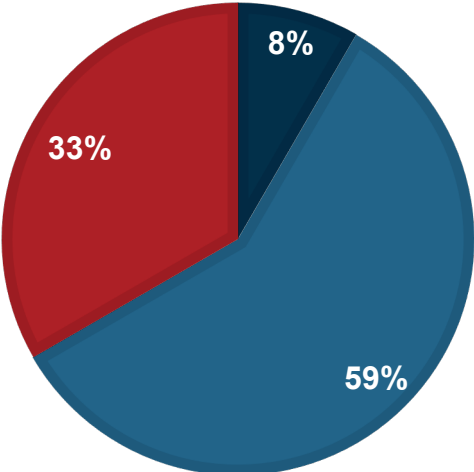
Readiness Activities

March Progress Reports – Cycle 3 Interface Testing

- ▶ 19 out of 27 agencies reported testing (+5 agencies)
 - 12 of 23 agencies testing inbound interfaces
 - 16 of 27 agencies testing outbound interfaces

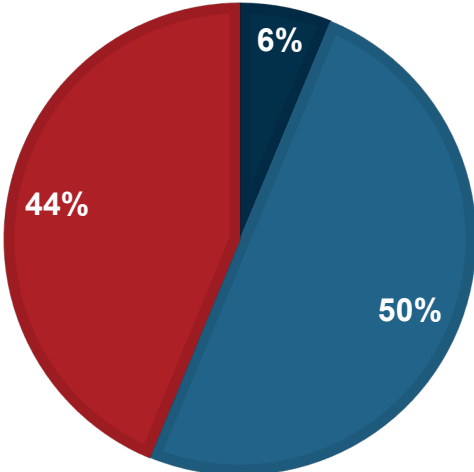
Inbound Interface Testing Performance Outcome

■ Above Expectation ■ Satisfactory ■ Inadequate



Outbound Interface Testing Performance Outcome

■ Above Expectation ■ Satisfactory ■ Inadequate



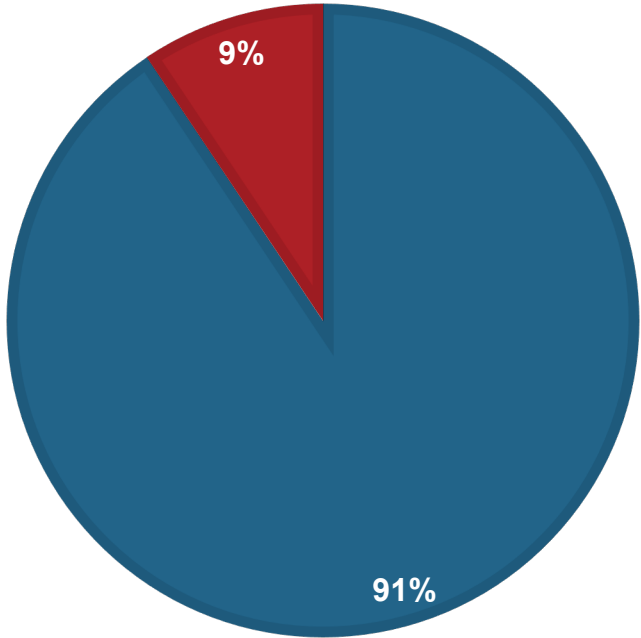
Readiness Activities

March Progress Reports – User Story Testing

- ▶ 32 out of 35 agencies reported testing (+9 agencies)
 - 7 agencies reported fewer than 50 tests
 - 3 agencies reported more than 500 tests
- ▶ Overall Performance Outcome
 - 83% Satisfactory
 - 13% Inadequate
- ▶ Business Process Groupings with Agency Reported Inadequate Performance
 - AAM – 1 of 11 agencies
 - AMFR – 3 of 21 agencies
 - AR – 1 of 12 agencies
 - BM/CC – 2 of 25 agencies
 - DM – 4 of 27 agencies
 - PM – 2 of 15 agencies
 - PR – 3 of 9 agencies
 - RA – 1 of 7 agencies

User Story – Overall Performance Outcome

■ Above Expectation ■ Satisfactory ■ Inadequate



INDEPENDENT VERIFICATION AND VALIDATION (IV&V)

CONTENT PROVIDED BY
PUBLIC CONSULTING GROUP



IV&V Update

Overall Project Risk Rating Trend

- ▶ Overall Project Risk Rating in March: High
- ▶ Trends Florida PALM IV&V is monitoring in April:
 - Status of Regression Event 2.
 - Status of Go-Live Dry Run 1.
 - Status of Payroll Parallel Testing.
 - Agency Interface Testing Cycle 2 progress.
 - Agencies' testing execution progress.
 - End user exposure to Florida PALM.



IV&V Update

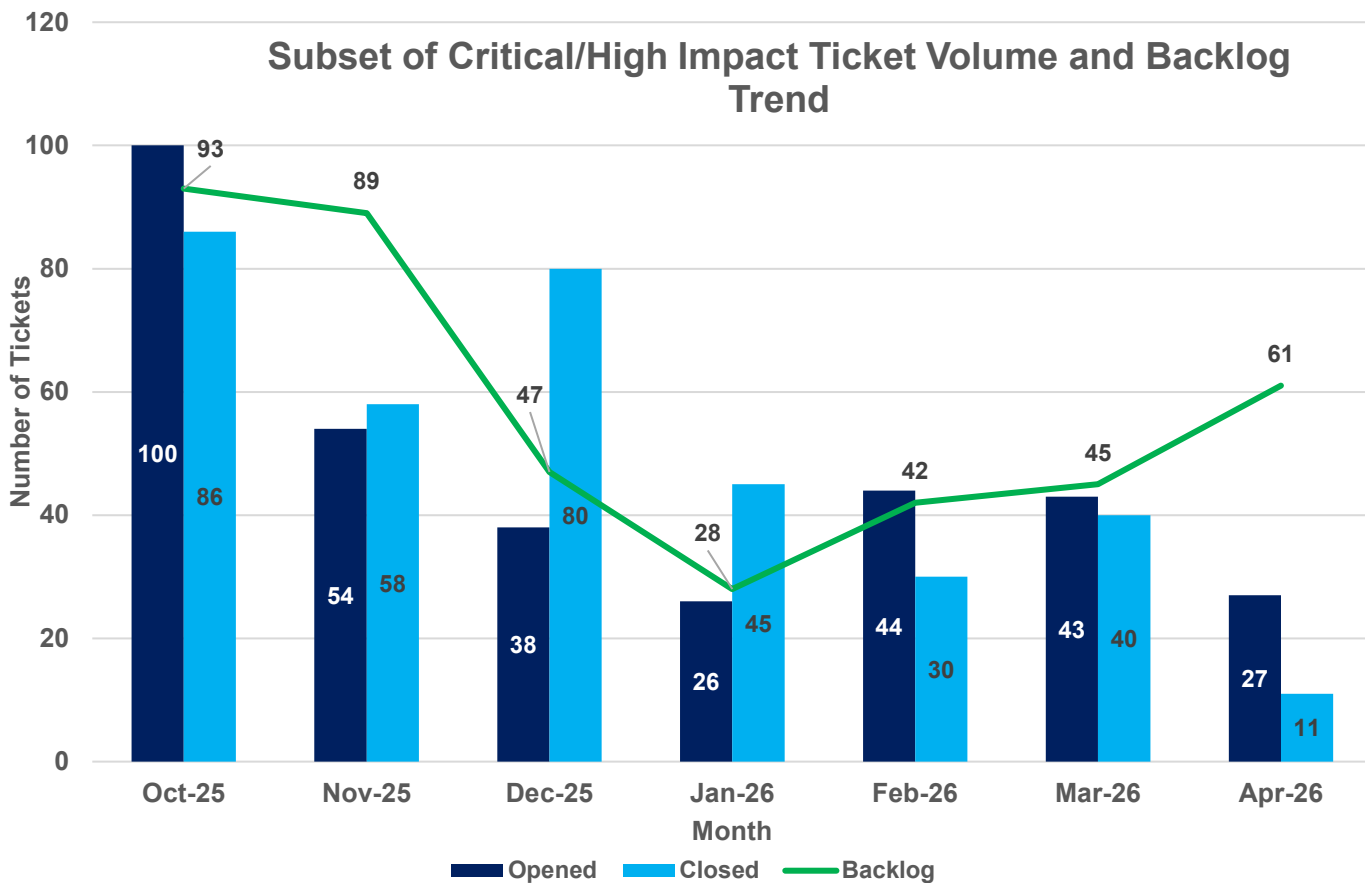
Florida PALM Project Management

- ▶ Delays in critical testing and readiness activities may lead to schedule slippage, weaker system validation, and greater risk to a successful and stable Go-Live.
 - 84 Delayed Tasks as of 4/14/26, increased by 58% since March EOM.
 - 19 tasks on the Critical Path pertaining to:
 - D670 – Completion of Payroll Parallel Testing.
 - D671 – Completion of Interface Testing Segment II.
 - D675 – Completion of Performance Testing.



IV&V Update

Florida PALM Testing



April data reflects activity through 4/13/26. One Critical Impact ticket for an Oracle issue was created in November and has been closed.

- ▶ Backlog consists of 61 High Impact tickets concentrated across:
 - Payroll
 - Accounts Payable
 - Accounts Receivable
 - General Ledger
 - Accounts Payable
- ▶ Multiple concurrent testing activities continue, providing broad functional and operational coverage and ongoing issue discovery, including a steady volume of medium-impact issues at this stage of All Agency UAT.
- ▶ While issue discovery during active testing is expected, the steady emergence of high-impact, predominantly code-related issues indicates that system stabilization is still in progress.



IV&V Update

Florida PALM Testing

▶ Regression Testing Event 2:

- Finding 32 – Completion date of 3/13/26 for Regression Event 2 is at risk of not being met.
 - Scheduled completion date pushed to 4/10/26.
 - 88% of Test Scripts passed with 7% remaining to be executed as of 4/13/26.
- Executed Financial components appear stable, though limited test script selection and some key processes are pending validation.
- Majority of Payroll Test Scripts deferred to June, limiting near-term visibility and increasing risk of late defect discovery.

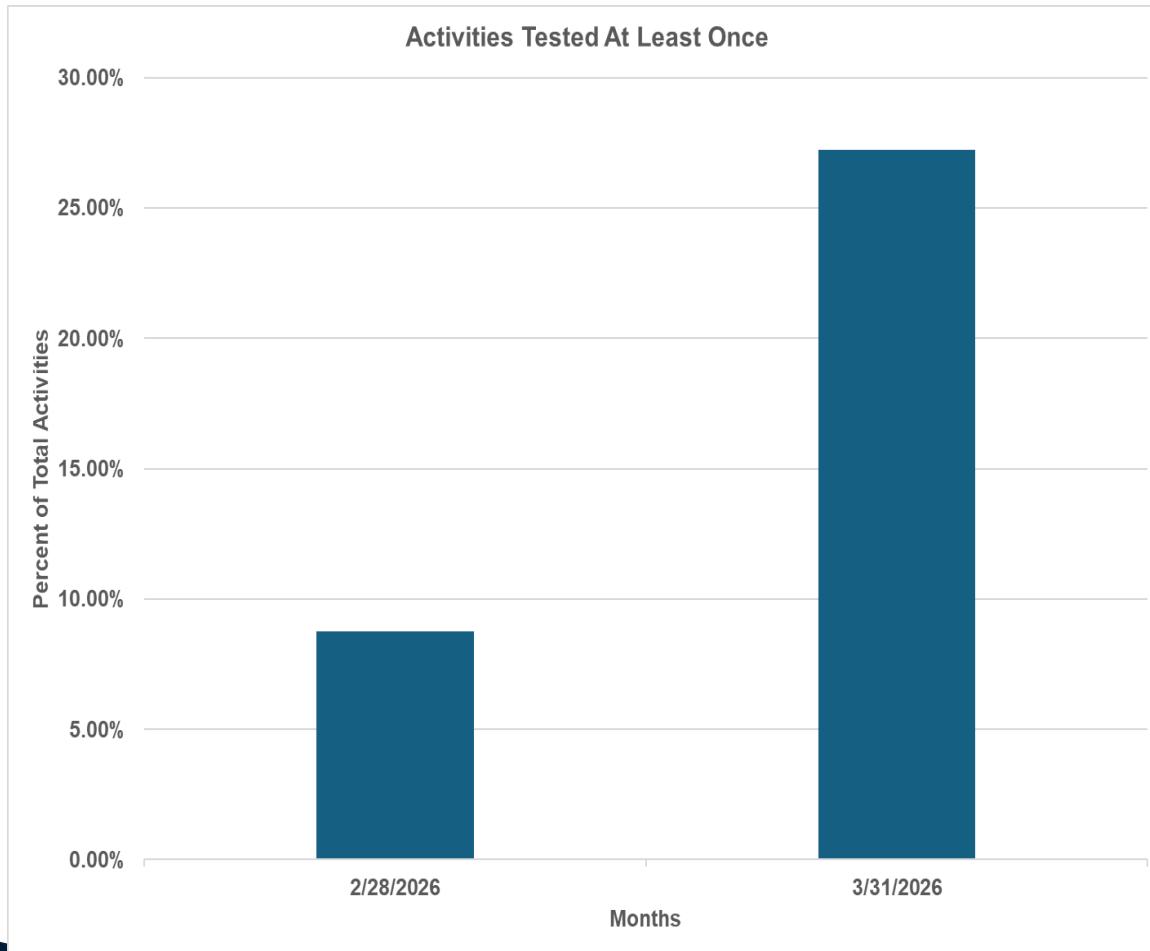
▶ Payroll Parallel Testing:

- Scheduled completion date of 3/30/26 not met, with validation and remediation activities ongoing.
- Initial analysis outcomes discussed in meetings, but metrics not yet documented in Payroll Parallel Tracker, limiting visibility into Cycle 1 outcomes.



IV&V Update

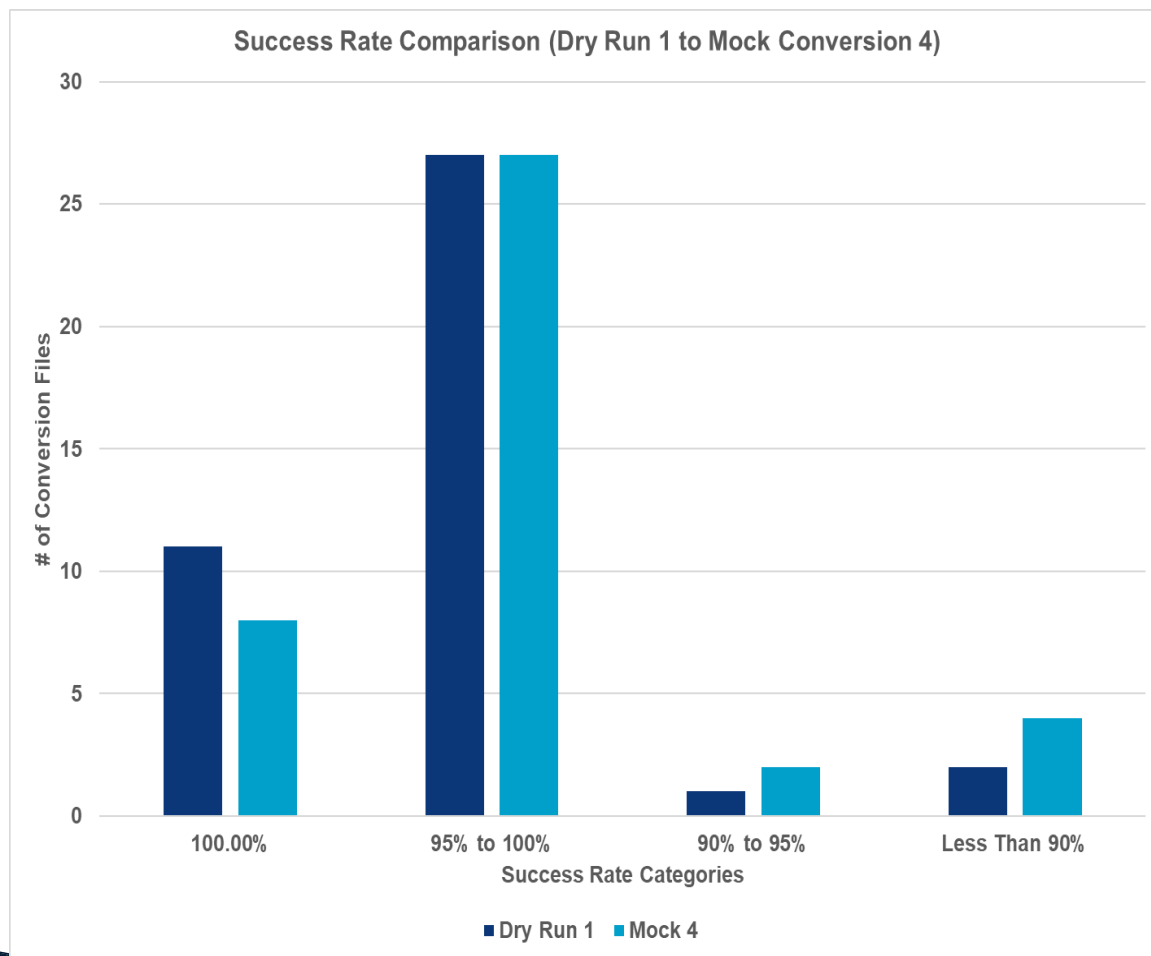
Agency Testing



- ▶ Finding 35 – Limited Agency-reported execution of Test Cases for All Agency UAT may lead to incomplete validation of Agency-specific business processes in Florida PALM.
 - At current pace of reported execution, all activities may not be completed until 9/17/26.
 - 5 agencies have not participated in key UAT activities (execute tests, open SNow tickets) as of 4/13/26, significantly increasing their risk to readiness.
 - Initial testing activities should be completed prior to start of UAT Refresh in August.
 - Reported challenges include:
 - Resource constraints with operational workload.
 - Limited testing to small group of SMEs.
 - Pace to increase after support sessions are complete in early May.
 - 86.6% overall attendance.
 - Some Agencies waiting to test functionality until after applicable sessions.

IV&V Update

Florida PALM Data, Conversion, and Interfaces



► Go-Live Dry Run 1:

- Targeted completion date was 4/8/26.
- As of 4/15/26, 95.6% of conversion files have been loaded and completed Functional Validation.
- Results for most files show increase in success rates from Mock Conversion 4.
- GLC001 had significant improvement with 98.29% success rate vs. 86.54% in Mock Conversion 4.
- While some Conversion files ran longer than expected, combined run time for all files is 6 days 20 hours, which is within current cutover window.

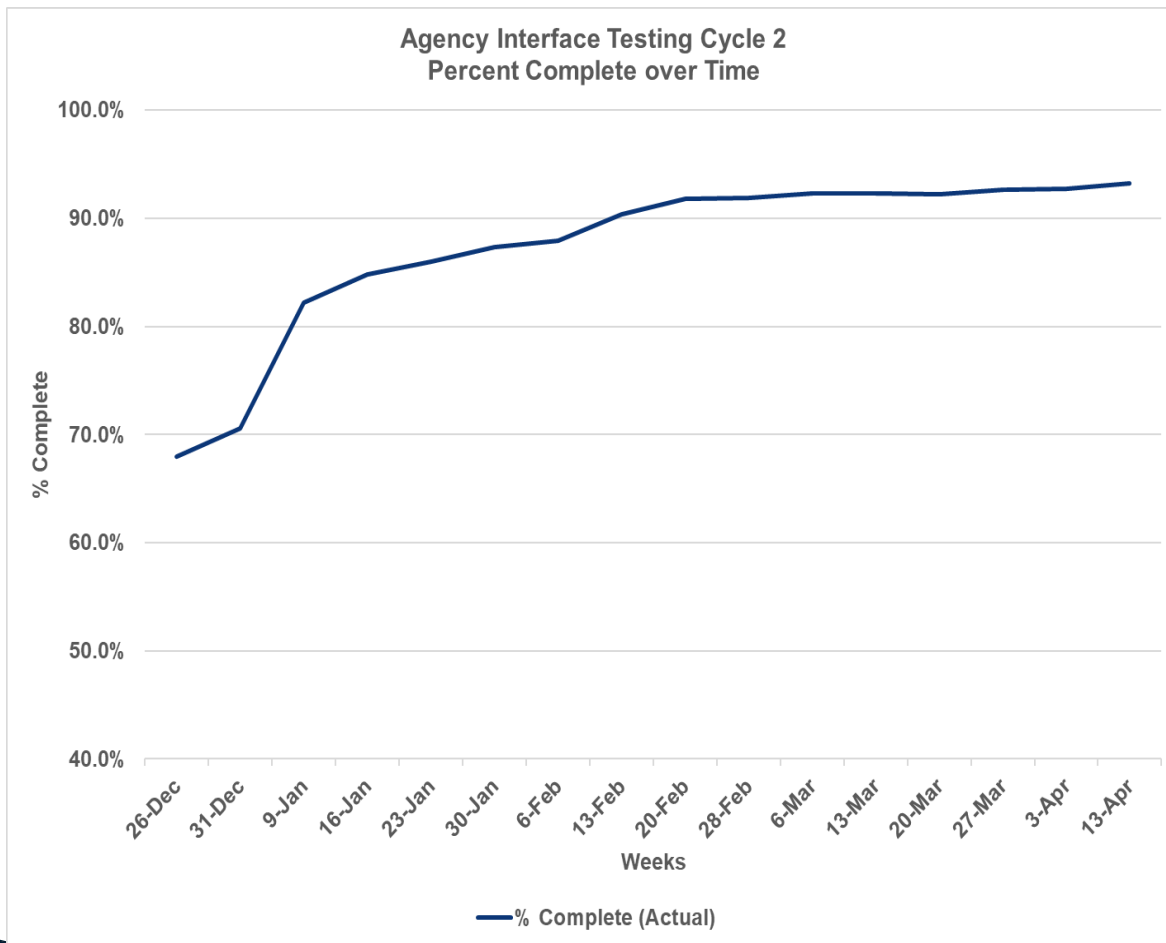
IV&V Update

Florida PALM Data, Conversion, and Interfaces

- ▶ 112 Interface Tests in-scope for WP441 and Additional Work Effort (AWE).
 - 79 have started execution, 54 after planned start date had passed.
 - 27 Interface Test not started are past planned start dates, primarily among outbound interfaces.
 - Planned completion is not tracked for Interface Tests, limiting the ability to determine whether test execution completion is tracking to plan.

IV&V Update

Agency Data, Conversion, and Interfaces



- ▶ Finding 33 – Decline in execution of Agency Interface Tests for Interface Testing Cycle 2 may delay their completion in Interface Testing Cycle 3 and their ability to go live with Florida PALM.
 - At current pace, testing may not be complete until 6/29/26.
 - 61 Cycle 2 Interface tests remaining.
 - 22 Inbound across 13 Agencies and Enterprise Partners.
 - 39 Outbound across 10 Agencies and Enterprise Partners.
 - Agencies should prioritize completion of remaining Inbounds by end of April and Outbounds by end of July.
 - Constant communication required as files move between Agencies and the Florida PALM Project Team.



IV&V Update

Agency Readiness

- ▶ Finding 35 – Agencies’ phased approach to testing has end users not exposed to Florida PALM until July or August.
 - Industry best practices (Prosci®, ADKAR®, PMBOK®) emphasize early and iterative end user involvement during UAT to expose end-users early to:
 - Build awareness, knowledge, and ability
 - Identify usability and process issues earlier
 - Reduce UAT and cutover risks
 - Provide objective evidence of readiness to support informed go-live decisions.
 - Agencies should:
 - Track testing progress to determine “hours per test case” and inform staffing needs
 - Regularly review and update Testing Plan
 - Set aside dedicated time and space for testing
 - Use SME experience as a benchmark for gaining familiarity, apply a multiplier for end users who may be less familiar
 - First couple weeks using a new system are most difficult. As users spend more time with Florida PALM, they will become more comfortable and learn to navigate more easily.

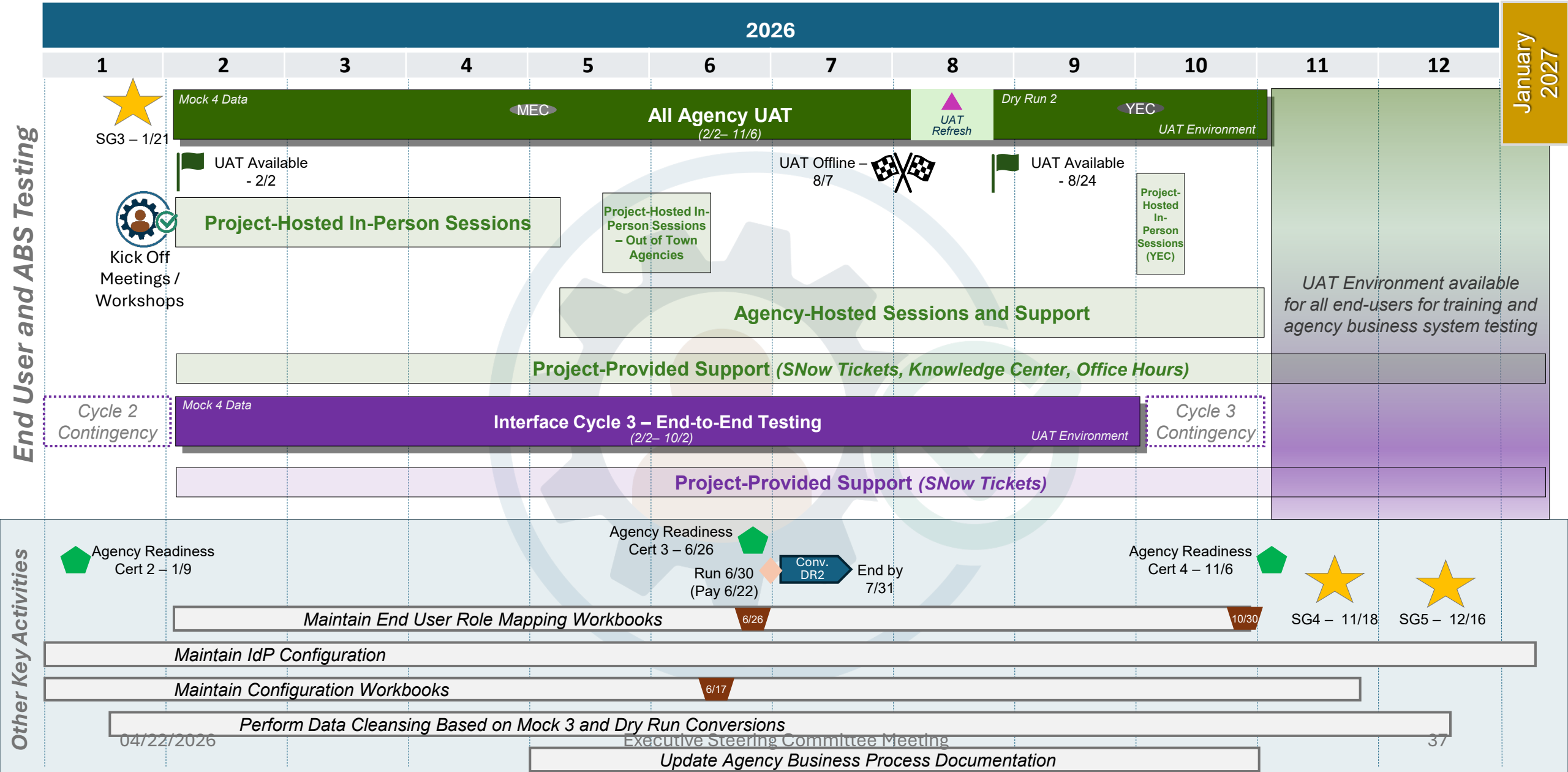


ROAD TO GO-LIVE

JIMMY COX



User Acceptance Testing (UAT) Timeline



Road to Go-Live

What's Happening Now?

- ▶ Dry Run 1 wrapping up – debriefing and planning for Dry Run 2 to occur week of May 11
- ▶ Project-hosted in-person UAT sessions are in the home stretch
- ▶ Following Project-hosted sessions, agency testers should be taking what they learned and engaging others in the agency to expand the agency's testing footprint
 - Some agencies are clearly doing this, others are struggling
- ▶ Cycles 2 and 3 interface testing are continuing to progress
- ▶ Agencies should be preparing for and testing all downstream processes and downstream system integrations
- ▶ Agencies should be maintaining their configuration workbooks as new COA values are created in FLAIR, as agency needs change and as the agency identifies needed changes during UAT
 - These will continue to be used through go-live, including all four Dry Runs



Road to Go-Live

What's Up Next?

▶ Dry Run 2

- CMS and FLAIR snapshots will be taken on 7/1 after all 6/30 processing is complete
- This will be the snapshot to *reconcile* back to FLAIR
- Keys for agencies:
 - Resolve Dry Run 1 errors
 - Ensure all transactions are accurately posted in Departmental FLAIR and in balance
 - Update and resolve errors in agency configuration workbooks
- Agencies to confirm balances before transacting in Florida PALM after the refresh

▶ August 8 – 23:

- UAT refresh using Dry Run 2 data applied
- UAT environment not be available for testing while the UAT refresh occurs
- PeopleTools Upgrade applied
- All prior agency test transactions will be wiped
- All Separation of Duties (SOD) conflicts must be resolved for user roles
- Agencies will confirm their FLAIR balances



Road to Go-Live

Look Ahead

▶ Cutover Planning

◦ Key Dates for Cutover

- 12/21 – 12/23 – Final payrolls will process in FLAIR
- 12/24 – Batch processing and final files between FLAIR and CMS are processed
- 12/26 – 12/28 – Technical upgrade and validations
- 12/29 – Conversion loads begin
- 1/2 - 1/3 – Payroll catchup processing
- 1/4 - 1/6 – Process biweekly payroll
- 1/5 – 1/10 – Finalize cutover and complete catchup processing
- 1/11 – ESC Stage Gate 7 Decision

◦ Key Considerations

- Cutover planning and actual downtime will continue to be fine tuned as we work through subsequent Dry Runs
- Goal is to move as many of the activities to pre-cutover as possible to reduce downtime
- Accurate agency workbooks and clean agency data speed up the cutover process – i.e., the more data and configurations that require additional cleaning during the cutover will slow the process down and result in a longer downtime window
- Critical payment processing considerations are being reviewed to determine how to handle; agencies should continue to identify needs



NEXT MEETING

MAY 13, 2026

FIRST DISTRICT COURT OF APPEAL



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