

Florida **PALM**

Planning, Accounting, and Ledger Management



EXECUTIVE STEERING COMMITTEE

DEPARTMENT OF FINANCIAL SERVICES

DECEMBER 14, 2022



PROJECT UPDATE

JIMMY COX, LOU ESTRADA, STEVEN FIELDER,
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Florida PALM Project Update

Budget – Fiscal Year 22-23

FY 2022-2023 Spend Plan Summary As of November 30, 2022

Category	Projected FYTD	Incurred FYTD	Released FYTD	Release Remaining
FLAIR System Replacement	\$11,869,282	\$10,405,031	\$14,144,212	\$3,739,181
CMS Remediation and Stabilization	\$904,452	\$904,452	\$1,000,000	\$95,548
Production Support	\$3,552,355	\$3,550,021	\$4,231,508	\$681,487
Oracle Software and Maintenance	\$806,951	\$806,277	\$806,951	\$674
Operational Project Administration	\$111,317	\$4,077	\$127,068	\$122,991
Staff Augmentation	\$417,260	\$372,200	\$717,600	\$345,400
Information Warehouse Assessment	\$487,096	\$219,430	\$500,000	\$280,570
Facilities and Maintenance	\$396,640	\$396,640	\$476,085	\$79,445
Revert/Appropriate from FY 21-22	\$5,193,211	\$4,151,934	\$6,285,000	\$2,133,066
Implementation Services	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0
Settlement Agreement	\$5,991,399	\$5,991,399	\$5,991,399	\$0
Salaries & Benefits	\$2,534,178	\$2,481,356	\$6,525,356	\$4,044,000
HR Transfer and Risk Management Insurance	\$15,160	\$15,160	\$23,377	\$8,217
Total:	\$20,410,019	\$18,892,946	\$26,684,344	\$7,791,398



Florida PALM Project Update

Risks and Issues 22-23

- ▶ Since the last ESC meeting, no Risks or Issues have been opened or closed
- ▶ Issue 27 – Schedule delays prevented a fully committed Project schedule
- ▶ There are no open Risks with a score of 15 or greater



Florida PALM Project Update

Personalized Agency Working Sessions

- ▶ 32 agency sessions are complete
 - Meetings with Enterprise Partners in December and January
- ▶ 3 Personalized Agency Working Sessions Checkpoints
 - 6 agencies have shared their experience during the Checkpoints
- ▶ Final wrap up to be held in 2023
 - Share overview of key findings
 - Clarify Florida PALM foundational concepts
- ▶ Agencies to continue to document and share information
 - Documenting how FLAIR data is being used (Task 324 released this week)
 - Identifying additional impacted users or stakeholders
 - Continuing preparation for Florida PALM





Compliance Audit Report

Presentation to Executive Steering Committee

Compliance audit of the Division of Treasury and its cash management transactions within PALM

STATE TERM CONTRACT NUMBER 84111600-20-1

Management Consulting Services

December 14, 2022

kpmg.com/us





Meet the team...

Agenda:

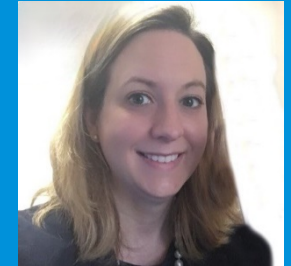
1. Introduction
2. Project Goals
3. Project Objectives/Approach
4. Observations and Findings



Anthony Monaco
Engagement Partner



Maggie Mickler
Engagement Director



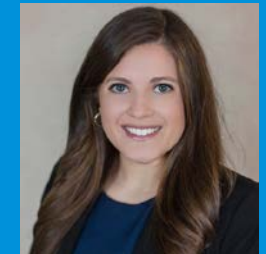
Janice Beahn
Technical Lead



Lauren Anderson
Technical Deputy



Jon Justice
Technical Support



Brooke Vilardebo
Project Lead

KPMG: A 'Florida first' firm

Community giving



\$1.5M+

Donated since 2021



5,700+ hours

Spent in volunteer time since 2021

Helping Florida's communities where it counts

- As part of our 125th Anniversary Celebration in August 2022, KPMG announced plans to **add 650 new jobs in the Orlando** area over the next 24 months, as well as a **\$1 million investment in LIFT Orlando**, a local organization that revitalizes and strengthens neighborhoods.
- Provided **4 million books nationally** as part of KPMG's Family for Literacy program, including reading programs at **elementary schools in Florida**
- Volunteer COVID and disaster response efforts related to **Hurricanes Irma, Michael, Matthew, Maria** and more
- With **Indelible Solutions**, a mentee firm, supplied **over 15,000 masks and provided meals** to local responders and elderly communities across Florida



Supporting 50+ local organizations



KPMG has more than 2,000 employees throughout the state



*Some roles are funded by KPMG to third-party subcontractors





Project – Compliance Audit Report

KPMG was engaged by the Florida Department of Financial Services (DFS), Division of Treasury to conduct a compliance audit of the Division of Treasury (Treasury) and its cash management transactions within the Planning, Accounting, and Ledger Management (PALM) system.

Objectives:

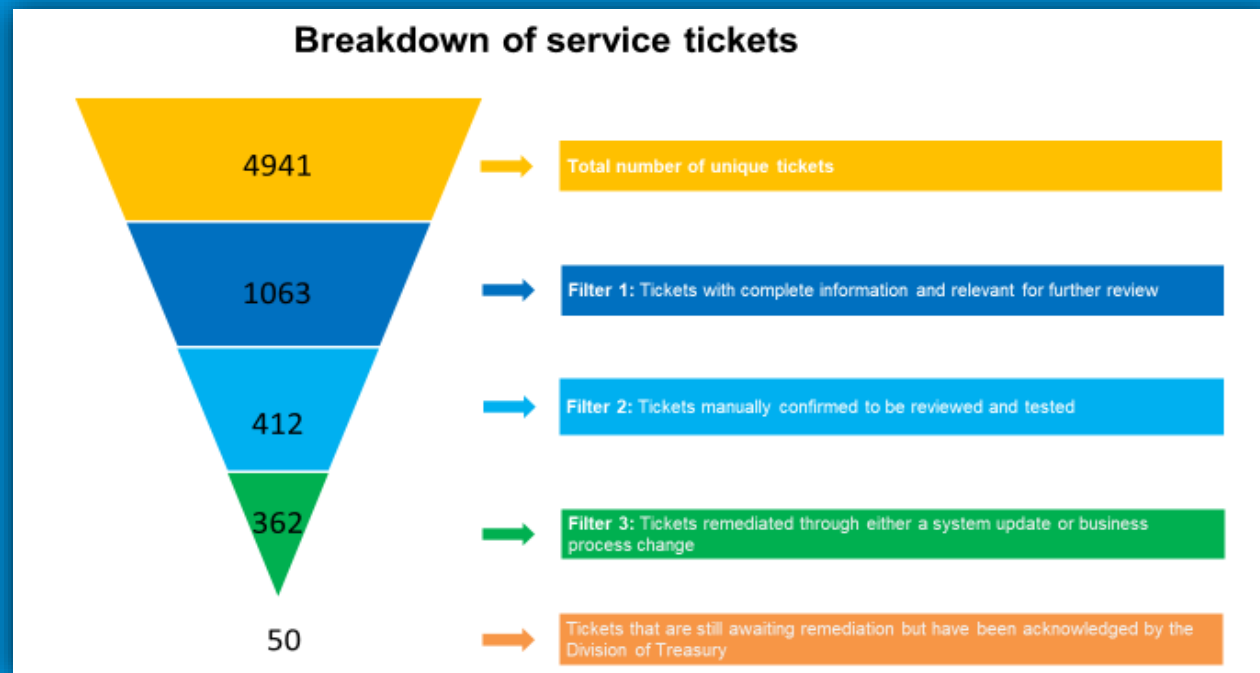
1. Review and validate closed incident and enhancement tickets filed since system launch (July 1, 2021, until September 2, 2022), to confirm the remediation of PALM and its cash management transactions.
2. Evaluate and verify Treasury's business processes and practices to validate its accounting and financial functions.
3. Review and validate Treasury's reconciliations performed as of June 30, 2022.



Project Approach

Ticket Validation Process

- Reviewed and validated closed incident and enhancement tickets filed since system launch (July 1, 2021 until Sept. 2, 2022) to confirm the remediation of PALM.



Validation of Business Processes

- KPMG reviewed, documented and validated 33 business processes and their underlying accounting and financial practices.
- Reviewed and mapped all 33 business processes.
- Aligned 412 tickets with a system component to business processes.



Project Observations & Findings

Ticket Validation

- It was determined that 4,529 tickets out of the 4,941 total tickets did not have a system component and can be attributed to a knowledge gap, user errors, or timing issues.
- Through testing, KPMG identified that 362 tickets have been remediated through either a system or business process change, and 50 tickets remained unresolved.
- Unresolved tickets align with one of the 3 findings below:
 1. Deal Management Submodule
 2. GLR 150 Report
 3. Book to Bank Reconciliation Process

Validation of Business Processes

- 23 business processes are functioning as designed.
- 1 finding identified through verifying business processes (auto reconciliation).
- Enhancement opportunities include:
 - Expand the capabilities on the audit log to capture activity on the PALM system within each journal entry;
 - Simplify the creation of journal entries;
 - Require approval for journal entries that are manually entered into PALM; and
 - Deactivate source codes that are not currently in use.



Findings

Below is a representation of how the four (4) findings align with unresolved tickets and business processes:

Deal Management Submodule

- 45 of tickets
- 3 of business processes

GLR 150 Report

- 3 of tickets
- 2 of business processes

Book to Bank Reconciliation Process

- 2 of tickets
- 1 of business processes

Auto Reconciliation

- 0 of tickets
- 4 of business processes



Project Observations

Account Reconciliations

- KPMG reviewed 16 reconciliation processes which are manually performed daily, monthly, and annually by DFS.
- As part of this compliance audit, KPMG reviewed procedures and processes encompassing account reconciliations and collected all reconciliations for one month as of June 30, 2022, to include all State and agency bank accounts.
- The reconciliation process performed as of June 30, 2022, is working correctly and accurately. Most are fully reconciled with no differences. However, 3 reconciliations contained negligible differences, as seen below:

Reconciliation	Total Difference	Total Balance (PALM)	Difference as a Percentage of Total
Interest Earned on Investments – Internally Managed	(\$0.23)	\$25,898,321.09	-0.0000009%
Cash – General Revenue Fund	\$29.48	\$26,912,833,727.05	0.0000001%
Cash – Agency Trust Fund	(\$5,015.73)	\$10,928,157,251.79	-0.0000459%

- With the implementation of the New Investment Accounting Solution, all but two of the reconciliation processes related to Deal Management will be automated.



Thank you

PALM Data Warehouse Assessment

Executive Presentation

December 14, 2022

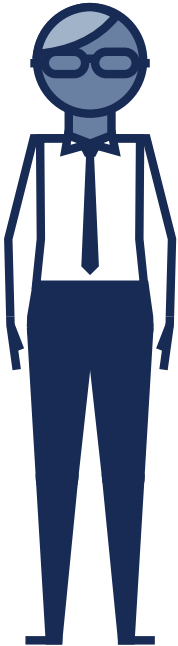
Moving FL DFS towards a modern, performant data platform

1 FLAIR Modernization

As the PALM implementation moves forward to replace FLAIR, the Department must retain historical data and the ability to analyze data across historical data stores, the modernized PALM system, and other integrated data sources with features such as trend analysis.

2 DFS Analytics Requirements

DFS must assess solution options to meet its future state data warehouse (DW) and business intelligence (BI) needs based on existing data, data structures, integrations, current/legacy information warehouse capabilities and uses, as well as future requirements.



3 Independent Assessment

Gartner leveraged our experience, market research, and insights into leading practices, especially in public sector organizations, to provide an independent, objective assessment and recommendation of the top three combinations of DW and BI solution options.

Summary of approach

After establishing a mutual understanding of project goals, vision, and desired outcomes, Gartner conducted the following steps:

Discovery & Assessment

- Conducted interviews with Department stakeholders
- Reviewed available documentation and artifacts
- Established a baseline understanding of the current state environment and future state requirements
- Performed requirements analysis and elaboration
- Defined use cases on which subsequent analyses were based

Options Analysis

- Established an evaluation framework based on priority use cases and requirement gaps
- Identified candidate solution options for DW and BI vendors and tools
- Performed a qualitative and comparative analysis of DW and BI options using Gartner assets such as research insights and data
- Identified four DW options and four BI options through an evaluation of market leading solutions aligned with FL DFS' critical capabilities and use cases.

Recommendations

- Identified the top three combined solution options
 - Solution options were combinations of DW and BI solutions that offered unique value propositions
 - Option 1 favors low change impact
 - Option 2 favors self-service usability
 - Option 3 is a best of breed option with market-leading products
- Reviewed solution options with DFS





Top vendors identified based on PALM's critical capabilities

Analytics & Business Intelligence Platforms

	Magic Quadrant	Capability Score	Peer Insights
	Leader	3.9/5	4.4/5 (2147 ratings)
	Challenger	3.7/5	4.4/5 (343 ratings)
	Leader	3.6/5	4.4/5 (2570 ratings)
	Visionary	3.6/5	4.3/5 (391 ratings)

Included "Oracle" for analysis since Capability score difference between Microsoft Power BI and Oracle is insignificant

Cloud Database Management Systems

	Magic Quadrant	Capability Score	Peer Insights
	Leader	4.5/5	4.4/5 (392 ratings)
	Leader	4.1/5	4.5/5 (1061 ratings)
	Leader	4.1/5	4.6/5 (188 ratings)
	Leader	3.6/5	4.4/5 (58 ratings)

Included "Azure" for analysis since state of FL has an Azure enterprise contract

RESTRICTED

Ranked Data Warehouse-Business Intelligence Solution Options

1

2

3

Oracle-Oracle

Oracle-Domo

Teradata-Tableau

Description	A combination of Oracle Autonomous Data Warehouse (ADW) and Oracle Analytics Cloud (OAC) is the most logical choice to meet PALM requirements given its future architecture needs	A combination of Oracle Autonomous Data Warehouse (ADW) and Domo presents a user-friendly option but requires more integration effort	A combination of Teradata and Salesforce Tableau offers a best-of-breed option that is highly capable, but with most integration complexity
Data Migration	This option eliminates data movement out of Oracle environment , eases contract management while meeting DFS' functional needs	Some data will migrate out of Oracle environment to enable high-performant reporting	All data from PALM and the FLAIR IW will migrate out of the Oracle environment to Teradata's environment to support reporting
Implementation Effort	Least development effort needed to build reports since analytical data models can be purchased from Oracle	More development effort involved in customizing reports to consume Oracle analytical models	Most development effort involved in mapping PALM operational data model (Oracle) to Teradata Vantage data model
Minimum Requirements	Meets minimum requirements	Meets minimum requirements	Meets minimum requirements
Key Change Impacts	Minimum. Operational data stores are in Oracle. FL DFS resources (internal and external) are familiar with Oracle database and reporting platforms.	Average. Operational data store and data warehouse still remain on Oracle. Need to train users to work with Domo.	Highest. Operational data store will remain in Oracle but the data warehouse will migrate to Teradata. Need to train users to work with Teradata and Tableau.
Key Timeline Impacts	Minimum. Data integration jobs to move data from Peoplesoft to Oracle ADW are the quickest to implement. OAC reports have native options to upgrade, though some configuration changes will be required.	Average. Data integration jobs to move data from Peoplesoft to Oracle ADW are the quickest to implement. Need to schedule/test processes to move data to Domo for rapid-reporting. Reports need to be re-written in Domo.	Average. Data integration jobs to move data from Peoplesoft to Teradata data models will significantly impact the timeline. Reports need to be re-written in Tableau.

D&A Implementation Roadmap — Activities and Outcomes

Phase 0 – Setup Data Governance

1. Mature D&A Operating Model
2. Establish & Operationalize Data Governance Groups

Outcomes

- Data Governance Groups is fully operational
- D&A Operating model is approved

Phase 1 – Plan & Design PoC

1. Prioritize and Design PoC Use Case
2. Design Detailed D&A Architecture
3. Procure PoC D&A Tools & Technology
4. Create D&A Communications Plan
5. Set up OCM Team and Change Plan

Outcomes

- Data Insights Group is established
- PoC Use Case Design is complete
- Detailed D&A Architecture with data model and tools and technologies is finalized
- Communication Plan is defined
- OCM Team and Change Plan is established

Phase 2 — Build & Implement PoC

1. Create D&A PoC Environment
2. Build & Implement PoC Use Case
3. Execute OCM Plan for PoC Use Case
4. Create and Pilot Data Literacy Plan

Outcomes

- D&A Environment is up and running
- PoC Use Case implemented in production
- Initial End User Training as part of OCM around PoC Use Case is completed
- Data Literacy Plan and Pilot is completed

Phase 3 & Beyond – Prioritize & Run Data Projects

1. Build & Implement Use Cases
2. Execute OCM Plan for Use Cases in First Data Project
3. Execute Data Literacy Plan
4. Plan, Design and Implement Product Backlog over Multiple Data Projects

Outcomes

- First Data Project's Use Cases are implemented in Production
- OCM Plan for First Data Project is executed
- End Users are fully trained
- Data Literacy Learning Plans are in place and getting executed on regular basis
- Product Backlog implemented over time



INDEPENDENT VALIDATION AND VERIFICATION (IV&V)

CONTENT PROVIDED BY
PUBLIC CONSULTING GROUP



IV&V Update

IV&V's Finding #10 - Risk of Agency Engagement Closed

- ▶ On 12/09/2022, IV&V closed Finding #10 - Risk of lack of Agency engagement in PAWS could cause incompletely defined system requirements
- ▶ IV&V closed Finding #10 after completing discussions with the Florida PALM Project Team and with agencies on the PAWS meetings and subsequent outcomes
- ▶ Agencies generally expressed positive opinions about the Florida PALM Project Team's efforts to help agencies prepare and how the PAWS were conducted
- ▶ Some agencies expressed a challenge in managing their normal work demands with the added work for the PAWS but also felt it was time well spent



IV&V Update

IV&V's Finding #10 - Risk of Agency Engagement Closed

- ▶ IV&V recommends the following to continue mitigating risk:
 - Agencies should continue to be proactive in completing tasks and asking questions about points of confusion
 - If more time is needed, agencies should raise that request to the Florida PALM Project Team so more time can be allotted as needed
 - The Florida PALM Project Team should continue to provide comprehensive support to agencies and consider the availability of agency resources when planning activities



IV&V Update

SSI Vendor Documentation and Agency Assistance Services

- ▶ The Florida PALM IV&V Team reviewed the Documentation and Agency Assistance Services deliverable which the SSI Vendor provides monthly
- ▶ IV&V reviewed this deliverable for compliance with Deliverable Acceptance Criteria (DAC) in Amendment 7 and the associated D620 Deliverable Expectations Document (DED)
- ▶ IV&V has consolidated this research into a Deliverable Assessment Report (DAR). The Florida PALM IV&V Team will review this DAR draft with DMS and DFS staff this week.



IV&V Update

Amendment 8 Attachments Reviewed

- ▶ The Florida PALM IV&V Team reviewed the following SSI Vendor contract Amendment 8 Attachments in November:

Attachment	Description	IV&V Received Date	IV&V Review Dates
N/A	Amended and Restated SSI Contract	11/08/2022	11/08/2022 – 11/18/2022
10	Service Level Agreement	11/08/2022	11/08/2022 – 11/18/2022



IV&V Update

Amendment 8 Attachments Pending Review in 2023

- ▶ The Florida PALM IV&V Team is scheduled to receive and review these documents according to this schedule:

Attachments	Description	IV&V Scheduled Review Dates*
1, 6	SOW & Definitions	01/17/2023 – 02/02/2023
8	Deliverable Acceptance Criteria	01/30/2023 – 02/09/2023
2	Payment Schedule	02/01/2023 – 02/09/2023
5	Business Requirements	02/27/2023 – 03/03/2023

**IV&V review dates are determined based on the direction from the Florida PALM Contract Manager; IV&V review will occur after the negotiation with the SSI Vendor and before the documents are submitted to the ESC for review.*



IV&V Update

Open Findings

ID	Type	Priority	Summary	Date Logged	Update
IV&V ID: 10	Risk	Medium	<p>The Florida PALM Project may be at risk due to low levels of Agency involvement. Agency outcomes may also be at risk due to the poor definition of needs. This situation could result in missed requirements and potential rework to address the missed requirements. Robust Agency involvement is critical to proactively define needs for the Florida PALM system functionality.</p>	09/23/2022	<p>The Florida PALM IV&V Team has closed Risk #10 on 12/09/22 after the completion of all discussions with selected Agencies on the PAWS meetings and subsequent review of answers and outcomes. A full write-up of the outcomes may be found in the assessment sections below. IV&V will continue monitoring Agency engagement and the outcome of PAWS separately from this Finding.</p>



IV&V Update

Florida PALM Comprehensive Assessment

- ▶ Florida PALM IV&V Team has completed the following assessment actions:
 - Conducted 25 agency interviews, completing the initial interview process across 36 total agencies
 - Performed preliminary data analysis on 77 interviewee responses and submitted Deliverable #4 on 11/17/2022
 - Completed 122 artifact reviews during the reporting period
 - Completed initial round of requirements documentation review
 - Conducted Q&A discussions with Florida PALM Project Team SMEs
- ▶ Next Step: Finalizing interim analysis for Comprehensive Assessment Progress To Date Deliverable #5 due 12/15/2022



PROJECT UPDATE CONTINUED

JIMMY COX, TONY LLOYD, STEVEN FIELDER,



Florida PALM Project Update

Project Change Request

- ▶ PCR 94 – Simplified Disinvestment Journal Entry
 - Create a new “Disinvestment Journal Entry” page that will allow users to:
 - Search for available invested balances by Business Unit, Fund and Budget Entity
 - Review available invested balances and select row(s) to disinvest from
 - Enter the disinvestment amount which will be equal to or less than available invested balance
 - Submit the disinvestment
 - Systematically create the disinvestment journal and display the journal information to the user
 - Create a new “Review in Transit Journals” page to review in-transit disinvestment, investment, and redistribution journals not yet posted



Florida PALM Project Update

Project Change Request

▶ PCR 94 – Simplified Disinvestment Journal Entry

Navigation: Main Menu → Florida PALM → Extensions → General Ledger → Create Disinvestment Journal

Create Disinvestment Journal

Step 1: Enter details to review Available Invested Balance and click on Search button

Business Unit

Fund

Budget Entity

Step 2: Select the row to disinvest and enter disinvestment amount

Step 3: Enter Journal Date

Journal Date Long Description

Step 4: Click on Disinvest button to proceed with the Disinvestment



Florida PALM Project Update

Project Change Request

- ▶ PCR 95 – Additional Treasury Enhancements
- ▶ Book to Bank Enhancements
 - Include additional reconciliation buckets to better classify known types of discrepancies
 - Systematically unselect known adjustments that must be manually excluded each month from the reconciliation in order to identify the true differences
- ▶ Ability to Re-reconcile Warrants
 - Systematically create the cash clearing accounting entries for un-reconciled and re-reconciled warrants
 - Includes creation of a new program to generate the cash clearing accounting entries



Florida PALM Project Update

Voting Action – Project Change Request

- ▶ Request for public comment
- ▶ PCR 94 – Simplified Disinvestment Journal Entry
- ▶ PCR 95 – Additional Treasury Enhancements



Florida PALM Project Update

Projects and Grants Update

- ▶ All agencies responded
- ▶ Project team analyzed and shared responses with Advisory Council
- ▶ Responses confirm:
 - There is essentially no consistency between agencies
 - Standardizing is going to be extremely difficult
 - Bridge solution is needed for Financials Wave as going all in would be impossible for agencies



Florida PALM Project Update

Projects and Grants Update

- ▶ Reviewed two primary options with the Advisory Council
- ▶ Option 1:
 - Create Grant and Project chartfields (no Project Costing)
 - Replicates FLAIR fields through heavy customizations
 - Most customizations would be throwaway code
 - Extensive re-engineering of core PeopleSoft coding
 - Data conversion efforts will be complex
 - Short-term solution
 - Agency business system remediation may be simpler
 - Provides no movement forward (status quo like)
 - Provides no movement towards standardized tracking and reporting



Florida PALM Project Update

Projects and Grants Update

- ▶ Option 2:
 - Create Grant and Project chartfields and use Project Costing
 - Minimizes customizations (compared to Option 1)
 - Limits impacts to core PeopleSoft code
 - Bridges the gap between FLAIR and Florida PALM functionality
 - Frees up use of OA1 and OA2 for another agency need
 - Replaces critical FLAIR functionality (does not replicate)
 - Data conversion efforts will be more complex
 - Agency business system remediation may be more complex
 - Agency business transformation will be more complex



Florida PALM Project Update

Projects and Grants Update

Pro/Cons	Option 1 – Project ID and Grant ID CF Only	Option 2 – Project Costing & Grant ChartField
Separate fields for Project ID and Grant ID	Pro	Pro
Provide Legacy like COA structure	Pro	Pro
Amount of customization needed to replicate FLAIR functions.	Con	Pro
Allow users time to adapt to the new system prior to utilizing additional functionality	Pro	Pro
Agency Conversion effort	Pro	Con
Number of Agency Business System Remediations needed for Financials Wave	Pro	Con
Number of Agency Business System Remediations needed for Future Waves	Con	Pro
Identify projects by type	Con	Pro
Track a Project or a Project’s Activity by percentage completed	Con	Pro
Produce the SEFA or CMIA report systematically	Con	Con



Florida PALM Project Update

Projects and Grants Update

Pro/Cons	Option 1 – Project ID and Grant ID CF Only	Option 2 – Project Costing & Grant ChartField
Record multiple dates for a Project or a Projects Activity	Con	Pro
Associate multiple project managers to a project and retain historical list of prior managers and their effective dates	Pro	Pro
Customization of the Fixed Capital Outlay Certification Process	Con	Pro
Automation of the Fixed Capital Outlay Certification Process through management and maintenance of the project through the year (Requires Project ID to be used on all FCO transactions)	Con	Pro
Define and track projects to a detailed level with the use of the PC chartfields (Activity, PC Source Type, PC Category, PC Subcategory)	Con	Pro
Associate a project activity to phases for tracking project and business events	Con	Pro
Establish a Project budget, either at a detailed level or a high level to track spending	Pro	Pro
Assign multiple locations for a project	Con	Pro
Collect Project transactional information in a single place for reporting and analysis	Con	Pro



Florida PALM Project Update

Advisory Council

- ▶ Advisory Council Report out on Projects and Grants discussion



Florida PALM Project Update

Amendment 8 Review

► Updated Review Schedule

	Contract Document	Review Effort	To ESC for Review	ESC Meeting
✓	SSI Contract	Minimal	Nov. 23, 2022	Dec. 14, 2022
✓	Att. 10 – Service Level Agreement	Moderate	Nov. 23, 2022	Dec. 14, 2022
N/A	Att. 12 – Parent Company Agreement	Minimal	Nov. 23, 2022	Dec. 14, 2022
N/A	Att. 13 – Software Source Code	Minimal	Nov. 23, 2022	Dec. 14, 2022
	Att. 1 – Statement of Work	Major	Feb. 3, 2023	Feb. 27, 2023
	Att. 6 – Definitions	Minor	Feb. 3, 2023	Feb. 27, 2023
	Att. 2 – Payment Schedule	Moderate	Feb. 10, 2023	Feb. 27, 2023
	Att. 8 – Deliverable Acceptance Criteria	Major	Feb. 10, 2023	Feb. 27, 2023
	Att. 5 – Business Requirements	Major	Mar. 6, 2023	Mar. 22, 2023



Florida PALM Project Update

Amendment 8 – Attachment 10

- ▶ Attachment 10 updates discussed during the December 12, 2022, Executive Steering Committee Meeting for Amendment 8 Review



Florida PALM Project Update

Voting Action – Amendment 8

- ▶ Request for public comment
- ▶ Amendment 8, Attachment 10



NEXT MONTHLY MEETING

JANUARY 25, 2023

DEPARTMENT OF CHILDREN AND FAMILIES



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