Florida PALM
Planning, Accounting, and Ledger Management

Department of Financial Services
Advisory Council Meeting Minutes

Date	April 16, 2025	**Time**	10:00 a.m. – 12:00 p.m.
Location	District Court of Appeal		
Objective	Advisory Council Monthly Meeting		
Attendees	Advisory Council: ~~Amy Barrow (DOR)~~; ~~Stephanie Cabrera (FLHSMV)~~; ~~Ramon Evans (APD)~~; Lyndell Francis (DBPR); Lydia Griffin (DEP); Renee Hermeling (DFS); Robert Herron (DOH); ~~Jim Lewandowski (FDACS)~~; Tanya Maphis (FWC); Nona McCall (JAC); Mike Moore (FDLE); Cheryl Morgan (FDOT); Stephen Russell (DMS); Lisa Simpson (COM); Erica Starling (FDC); Mary Sweat (DCF); Alexandra Weimorts (DFS) Facilitators: Yogesh Deshmukh (Accenture); Renee Hermeling (DFS), Robert Herron (DFS); Brian Kress (Accenture); Deana Metcalf (DFS); Terri Mulkey (DOH); La'Vondria Norton (DFS); Jennifer Reeves (DFS)		
Related Documents	Presentation Agency Readiness Success Factors		

Topic	Facilitator(s)
Opening Remarks	
Welcome and Roll Call	Robert Herron
Discussion Topics	
Agency Readiness Checklist Workgroup	Terri Mulkey
Requested Topic: Data Structure in Florida PALM *-Requested by COM*	Yogesh Deshmukh Deana Metcalf La'Vondria Norton
Methods by which agencies make payments to other agencies	Renee Hermeling
Requested Topic: DFS Vendor Registration System (FLIPS) Update *-Requested by JAC*	Renee Hermeling
Data Warehouse	Brian Kress Jennifer Reeves
Closing Remarks	
Adjourn	Robert Herron

Welcome and Opening Remarks

Facilitated by Robert Herron

Mr. Robert Herron, Chair, opened the meeting with roll call and welcomed the group. A representative was present for APD, DOR, FDACS, and FLHSMV.

Agency Readiness Checklist Workgroup

Facilitated by Terri Mulkey

Ms. Terri Mulkey shared the progress of the agency readiness workgroup, created in response to the March 2025 Advisory Council meeting, with purpose to build a transition checklist that agencies can use to track and measure their success as they progress toward the implementation of the Financials and Payroll waves. The Department of Health spearheaded collaboration with other agencies, DFS Divisions of Accounting and Auditing (A&A), and Treasury, and the Florida PALM team to draft a checklist that will be shared on Florida PALM Agency Exchange Library for agencies to review. Ms. Mulkey requested agencies review and provide feedback. The Workgroup is going to meet during the next month and put together a guidance document to the checklist.

Requested Topic: Data Structure in Florida PALM

Facilitated by Deana Metcalf

Mr. Yogesh Deshmukh, Ms. Deana Metcalf, and Ms. LaVondria Norton presented an overview on the Ledger structure within Florida PALM. Diagrams presented the flow of accounting data, how data will be displayed (tables), and where detailed transactions and balances will be stored.

The Project team discussed Figure 1 and how the structure of data will be represented within General Ledgers tables; where details will be stored and where balances can be found. There will be three ledgers: ACTUALS, Cash Basis, and Financial Reporting.
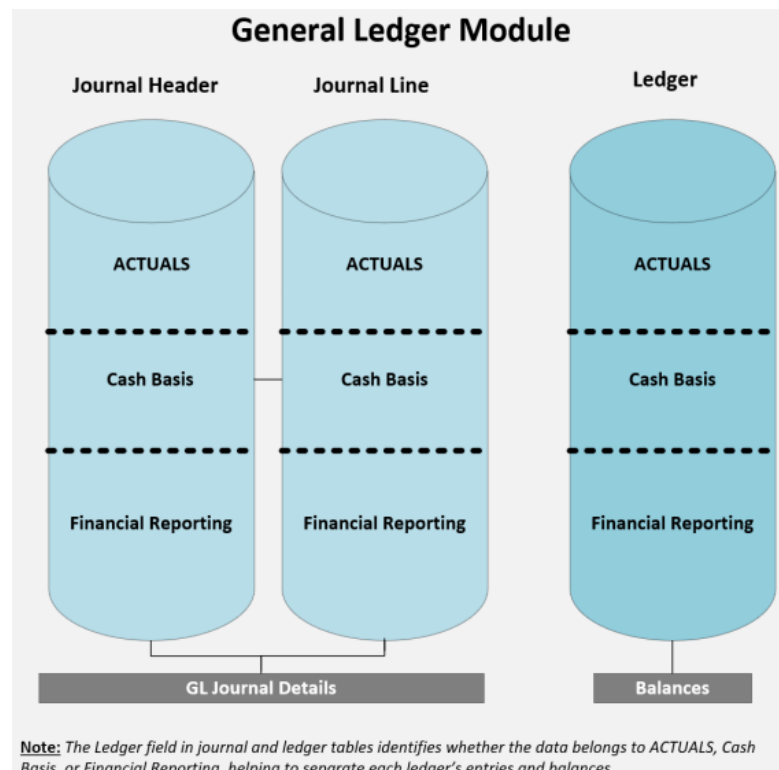

Note: *The Ledger field in journal and ledger tables identifies whether the data belongs to ACTUALS, Cash Basis, or Financial Reporting, helping to separate each ledger's entries and balances.*
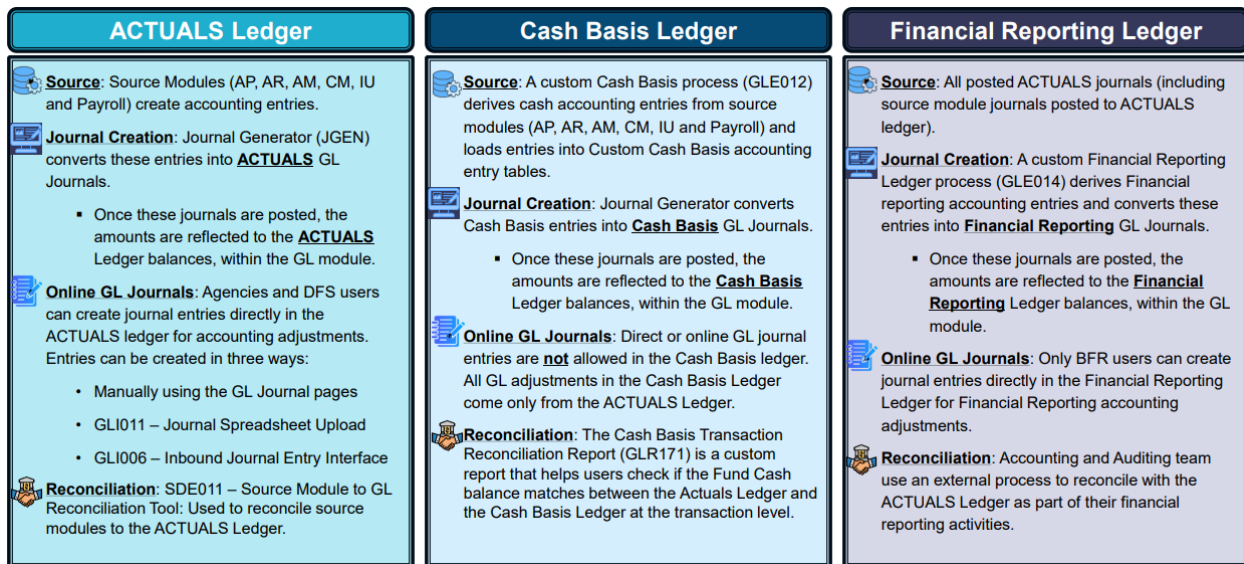
Figure 1: Slide 4 - GL Module Structure

Figure 3: Slide 5 - Ledger Descriptions

The Project team highlighted the Florida PALM Ledger architecture by showing the flow of data from Source modules to the General Ledger module and tables.
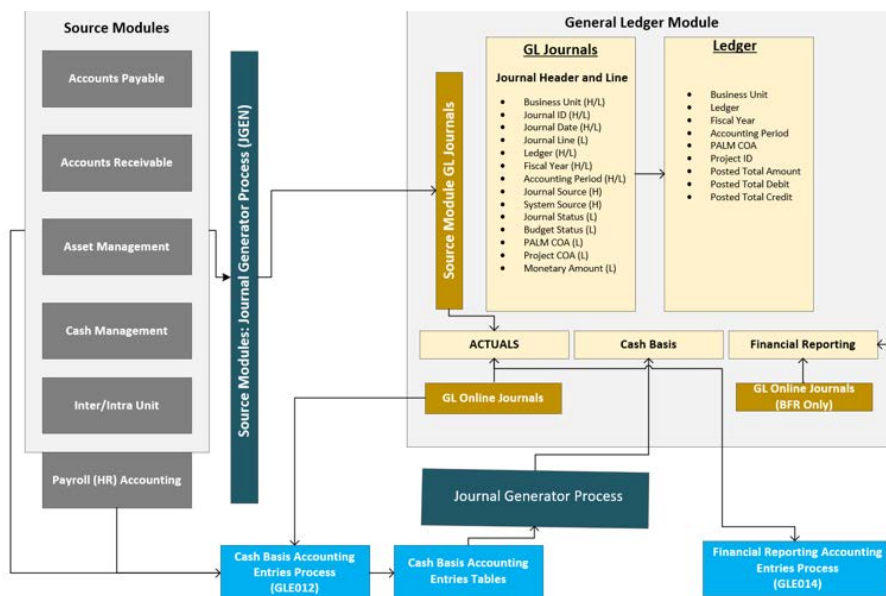

Figure 2: Slide 6 - Ledger Architecture

The Council asked for clarification on how the data will be stored structurally within Florida PALM. The Florida PALM team explained that within Florida PALM General Ledger, balance data will be stored in three tables which make up the General Ledger (GL): GL Journal Header table, GL Journal Line table, and the Ledger table. The Actuals Ledger, Cash Basis Ledger, and the Financial Reporting Ledger share these tables. Transactions are distinguished within the table by the Ledger field. Source Module transactions and GL Journal details will populate the Journal Header and Line tables using all available ChartFields. Balances will also be updated and recorded in the Ledger table at a summarized level, including only include the Project ChartField.

The Florida PALM team also provide clarification on what constitutes a Project Costing (PC) ChartField. The Florida PALM team shared that the Project Costing ChartFields include PC Business Unit (BU) Project, Activity, PC Source Type, PC Category, and PC Subcategory. These ChartField values can be used on both Source Module transactions and GL Journals. When these ChartFields are used on a Source Module transaction, they are summarized and posted to the GL Journal Line table. However, when updating balances within the Ledger table, they are summarized into the Project ChartField value.

The Council asked for clarification on what was considered 'cash'. The Florida PALM team shared that Cash accounts are represented by the node on the Account Reporting Tree called "Cash In State Treasury" node. It includes agency bank (depository) cash accounts, credit card cash accounts, investment accounts and a new internal account for cash movement 101013 – State Treasury Cash. Agencies should view their cash balance at the tree node level within Florida PALM where all 'cash' is rolled up to one balance. SPIA is considered 'external cash' and will not be included in the Florida PALM cash balances.

The Council asked for clarification as to what would be included on the Cash Basis Ledger. The Florida PALM team explained that the Cash Basis process copies the source module transactions from the source module accounting table and stores them in a temporary cash basis table by module. The cash line and the corresponding account (e.g., expenditure, revenue, or investment) that triggered the cash movement will be captured and transformed into cash basis accounting entries. These entries will be recorded within the GL Journal Header and Line table and will update the balances within the Ledger table.

The Council asked would investment activity be recorded on the Cash Basis Ledger. The Florida PALM team confirmed that the Cash Basis Ledger would capture investment activity.

The Florida PALM team also clarified that the Financial Reporting Ledger would be exclusively used by DFS – Bureau of Financial Reporting (DFS – BFR). Agencies will not have access to this Ledger. If entries need to be recorded on behalf of an agency, DFS – BFR will post transactions to the Actuals Ledger within a specific adjustment period, either 998 or 997.

The Council asked scenario-based questions, and the Florida PLAM team answered how data would flow and where detailed versus rolled up balances would be housed.

Methods by which agencies make payments to other agencies

Facilitated by Renee Hermeling

Ms. Renee Hermeling requested feedback from agencies on how and why they make payments to other agencies, if not using a Journal Transfer (JT). As DFS A&A are reviewing the Supplier process and needs, she is requesting to understand what exceptions there may be to using a JT, per the Florida Rule. In Florida PALM, Inter/IntraUnit (IU) will be the new process for agency-to-agency payments, as JTs will not be a function within Florida PALM. If agencies need to pay one another through warrant, this will require set up of supplier records for agencies. She's also requesting agencies use this time to look at process improvement when paying other agencies.

Requested Topic: DFS Vendor Registration System (FLIPS) Update

Facilitated by Renee Hermeling

DFS is building a new vendor portal called Florida Integrated Payee System (FLIPS). Vendors will still register with MFMP to do business with Florida, but FLIPS will be the vendor's portal to submit W9 and banking or remittance information necessary to receive payment. FLIPS will replace the W9 website and the remittance portal and should help reduce the manual labor it takes to maintain the statewide vendor file.

FLIPS will be a self-registering portal and will collect information needed for the Florida PALM Supplier file. FLIPS will integrate with Florida PALM. DFS plans to soft launch the portal with DFS team members only, in fall 2025.

Data Warehouse

Facilitated by Jennifer Reeves and Brian Kress

Mr. Brian Kress conducted a live demonstration of Florida PALM Data Warehouse/Business Intelligence (DW/BI) using Oracle Analytics Cloud (OAC). He demonstrated different reports and features available to Consumers and Authors to run, build, and share reports.

Ms. Jennifer Reeves gave a presentation on the reporting functionality within Florida PALM and the DW/BI. She also described the available legacy data and structure that can be accessed via the legacy Information Warehouse. Ms. Reeves detailed considerations for report role mapping, such as security authorization to view protected data, real-time data versus next day data, and reporting needs and capabilities for a Consumer versus an Author. She shared many resources describing the flow of data between agencies, Florida PALM, the DW/BI, agency data warehouses or agency business systems; links to Design Workshop videos, approach documents, and Knowledge Center articles and data catalogs.

Closing Remarks

Facilitated by Robert Herron

The next Advisory Council meeting will be held on May 21. Mr. Herron adjourned the meeting.