



9549 Koger Blvd, Suite 100, St. Petersburg, FL 33702 • 727-570-9696 • www.aaapp.org

March 1, 2021

Mr. Bryan Adams, CEO
Best Buy Health/dba: Critical Signal Technologies, Inc.
27475 Meadowbrook Road
Novi, MI 48311

Dear Mr. Adams:

Due to the Coronavirus the Department of Elder Affairs has issued modified requirements for 2019 fiscal monitoring. Your 2019 Fiscal Desk Review was completed by Rey Cabrera, of the Area Agency on Aging of Pasco-Pinellas, Inc.

The fiscal review performed was intended to determine and provide assurance that your agency is performing in accordance with the non-programmatic terms and conditions of the contract.


The modified requirements consisted of the following:

- a. Audited financial reports for 2019 in lieu of an Audit Report for 2019
- b. Balance Sheet and Income Statements (or Statement of Activities) for a designated period
- c. Prior-year fiscal monitoring reports and follow up/corrective action plan status for any significant findings/non-compliance issues
- d. Certificates of Insurance – confirming coverage

All monitoring standards were adequately met and as such your Agency is in full Fiscal Contractual Compliance.

Should you have any questions or comments concerning this report, please do not hesitate to contact me at: 727.570.9696 ext. 266.

Sincerely,

DocuSigned by:

9779c29645304AA
Ann Marie Winter
Executive Director

cc: Heather Robertson, Eric Halverson, Brent Cretzmeyer

**AREA AGENCY ON AGING OF PASCO-PINELLAS, INC.
FISCAL MONITORING**

Participants:

AAAPP St. Rey Cabrera

PROVIDER AGENCY/PROGRAM: Best Buy Health (Previously Critical Signal Technologies)

DATE: March 1, 2021

AREA OF REVIEW	YES	NO	N/A	COMMENTS
A. Review and Audit				
1. Has there been an independent audit in the last year?		X		Best Buy Health is a for-profit entity and is not subject to the same requirements as non-profit providers. As such, there is no audit available for programs.
2. Were there findings on the current audit?			X	
3. Is there a the corrective action plan?			X	
4. Were there findings in government awards?			X	
5. Was a corrective action plan established for government awards?			X	
6. Is the corrective action plan being followed?			X	
5. Utilizing the latest audit report, how many days of cash flow are indicated?				
AREA OF REVIEW	YES	NO	N/A	COMMENTS
B. Balance Sheet and Income Statement				
1. Review Income statement w/trial balance for the same period.	X			Received Audited Financials * Billier & Program Manager work closely with AAAPP Fiscal Team to avoid Surplus / Deficit. While they do no have that breakdown at the accounting level, they do have that detail at the billing level. For CST FY 19; Best Buy not due until 3/5
2. Are accounting controls in place for Grants Awarded?		X		
3. Are separate records of the receipts and expenditures kept for each grant/award?		X		
4. Expenditures for each grant/award are recorded by budget categories.		X		
5. The chart of accounts identify program revenue and expenses separately?		X		
6. Allocated funds are being expended to avoid surplus funds at contract close out?	Y			
7. DOEA forms 105- Receipts and Expenditures and 106 Request for Payment received timely?	Y			
8. Contract year end Close Out Reports submitted in a timely manor?	Y			
AREA OF REVIEW	YES	NO	N/A	COMMENTS
C. Cost Reports				
1. Are Service Cost Reports submitted in a timely manor as required by your contract?			X	
2. Does the agency have a federally approved Indirect Cost Rate?			X	
3. Adequate response to inquiries.			X	
4. Accurate reporting provided.			X	

AREA OF REVIEW	YES	NO	N/A	COMMENTS
D. IRS Form 990				
1. Received			X	N/A - They are for profit
2. Filed on time			X	N/A
3. Part VI - did management delegate authority to another company or person?			X	N/A
4. Part VI - did governing body maintain written documents			X	N/A
5. Part VI - Section C - Does the agency provide public inspection of Form 990?			X	N/A
AREA OF REVIEW	YES	NO	N/A	COMMENTS
E. Prior Fiscal Monitoring Reports/Follow-up/Corrective Action Plans				
1. Did the prior site visit yield any findings?			X	Due to their Michigan location no site review was performed
2. If there were findings, were they corrected?			X	None from prior year
3. Was the corrective action plan completed?			X	None from prior year
4. Did the prior site visit yield any recommendations?			X	None from prior year
5. Were recommendations implemented?			X	No
AREA OF REVIEW	YES	NO	N/A	COMMENTS
F. Certificate of Insurance				
1. Received		X		
2. Adequate liability coverage is in place per contract		X		
3. Coverage is active		X		
4. AAAPP is named as Certificate Holder		X		