



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

December 11, 2020

Ms. Jemith Rosa, CEO
Community Aging and Retirement Services, Inc.
12417 Clock Tower Parkway, Suite 200
Hudson, Florida 34667

Dear Ms. Rosa:

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. Audit Report for 2019
- b. Balance Sheet and Income Statements (or Statement of Activities) for a designated period
- c. Service Cost Reports for the most recent completed fiscal year
- d. IRS Form 990, with particular attention focused on Part VI
- e. Prior-year fiscal monitoring reports and follow up/corrective action plan status for any significant findings/non-compliance issues
- f. 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,

A handwritten signature in black ink, appearing to read "Ann Marie Winter".

Ann Marie Winter
Executive Director

Cc: Michael Neumann, CFO

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

Participants: Michael Neumann, Finance Director, Rhonda Zanni, HR Director

AAAPP Staff: Rey Cabrera

AGENCY/PROGRAM: Community Aging & Retirement Services, Inc. - ADI,CCE,HCE,OAA IIIB, LSP

DATE: December 2, 2020

| AREA OF REVIEW | YES | NO | N/A | COMMENTS |
|---|-----|----|-----|------------|
| A. Review and Audit | | | | |
| 1. Has there been an independent audit in the last year? | X | | | |
| 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? | X | | | 74.22 Days |

| 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 | | | |
| 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? | X | | | |
| 7. DOEA forms 105- Receipts and Expenditures and 106 Request for Payment received timely? | X | | | |
| 8. Contract year end Close Out Reports submitted in a timely manor? | X | | | |

| 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 | | | |
| 2. Filed on time | X | | | |
| 3. Part VI - did management delegate authority to another company or person? | | X | | |
| 4. Part VI - did governing body maintain written documents | X | | | |
| 5. Part VI - Section C - Does the agency provide public inspection of Form 990? | X | | | |

| 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 | | |
| 2. If there were findings, were they corrected? | | | X | |
| 3. Was the corrective action plan completed? | | | X | |
| 4. Did the prior site visit yield any recommendations? | | X | | |
| 5. Were recommendations implemented? | | | X | |

| 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 | | | |

| DESK REVIEW FINDINGS/COMMENTS: |
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