AGENDA ITEM #7 G (1)
09/19/2022

Area Agency on Aging
of Pasco - Pinellas, Inc.

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

August 18, 2022

Ms. Jodi Duda, Interim Executive Director
Gulfcoast Legal Services, Inc.
501 First Avenue North, Suite 420
St. Petersburg, FL 33701

Dear Ms. Duda:

Enclosed please find the report for the FY 2021 Annual Fiscal Monitoring made by Zakiya Waller 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.

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,

Ann Marie Winter
Executive Director

Department of ELDER AFFAIRS
STATE OF FLORIDA

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

Participants: Jodi Duda & Tara Meyer

Zakiya Waller, Grant Accountant, AAAPP

AGENCY: Gulfcoast Legal Services
PROGRAM: OAA, LSP
Date : August 3, 2022

AREA OF REVIEW	**YES**	**NO**	**N/A**	**COMMENTS**
PART 1. ACCOUNTING				
A. Organizational Controls				
Accounting policy & procedures manual				
1.a. Are the policies adequate to maintain separate records of the receipts and expenditures related to each grant or award?	x			
1.b. Are expenditures for each grant or award recorded appropriately to budget categories?	x			
2. The provider is complying with the provisions of Chapter 119,F.S. (Sunshine Law) to allow public access to records?	x			
3. The provider is complying with Section 286.25, F.S. (statement of state sponsorship) regarding sponsorship requirements?	x			
4. The provider is complying with section 216.347,F.S. prohibiting the expenditure of contract funds to lobby the legislature, a judicial branch or a state agency?	x			
5. The provider has properly completed the Certification Regarding Lobbying if the contract contains federal funds in excess of $100,000?			x	
6. The provider has properly completed the certification Regarding Debarment,Suspension,Ineligibility and Voluntary Exclusion if the contract contains federal funding in excess of $25,000 **and the provider's independent auditor completed a Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion if required to audit contracts containing federal funds.**	x			
7. *Is the Provider compliant with the 30 day processing of the contract/amendment as requested by AAAPP?*	x			
8. *Does the chart of accounts provide for identifying* program expenses & revenues separately?	x			
9. *Does Provider insurance include coverage of employees handling* funds and signing checks? The provider has submitted a current Certificate of Insurance to the AAA verifying adequate liability insurance coverage?	x			
10. *Are all accounting records secured (electronically and physically)?*	x			
11. *If applicable all approved subcontracts contain the required clauses* and provisions specified in the contract between the AAA and the provider?	x			
12. Are all records are retained for a period of 6 years?	x			
13. Are internal control processes appropriate for organizational structure & size of the agency?	x			
14. If applicable the provider has developed a policy regarding frequency type of administrative monitoring to ensure compliance and accountability of subcontractors with state and federal requirements.	x			
15. If applicable Administrative monitoring reports are issued to subcontractors within 45 days of the desk review or on-site visit.	x			
16. If applicable did the provider follow up on monitoring issues with subcontractors in a timely manner and were all issues resolved?	x			
17. If applicable were any disallowed costs or paybacks from contractors reported to the AAA?			x	
18. Has there been a perceived real or apparent conflict of interest?		x		
19. Are allocated funds being expended in such a manner to avoid a surplus of funds at the end of the contract?	x			
20. If applicable are requests for advances and reimbursements approved by an appropriate official.	x			
21. Policies that are specific to Government programs are communicated to the organizations personnel.	x			
22. Does the Board of Directors approves all grant applications and is made aware of all major pledges?	x			
23. Has the Agency had any acquisitions or mergers? If so, give detail.		x		
24. Are clients complaints are investigated by a responsible official and the AAAPP is notified of the complaint?	x			
25. Prior to a vendor being utilized the application is reviewed by a responsible official to determine a possible conflict of interest.	x			

26.	The Board of Directors is made aware of purchases from and distributions to related parties.	x		
27.	Review Income statement w/trial balance for the same period.	x		
28.a.	Are DOEA forms 105 Receipts and Expenditures and 106 Request for Payment submitted to the AAAPP in a timely manor as required by your contract?	x		
28.b.	Are contract year end Close Out Reports submitted in a timely manor?	x		
29.	Are Service Cost Reports submitted in a timely manor as required by your contract?	x		
30.	Does the Agency have a federally approved **Indirect Cost Rate?**			x

AREA OF REVIEW

B. Review and Audit	**YES**	**NO**	**N/A**	
1. Did the prioir monitoring yield any recommendations?		x		
If so, were they complete?				
2. Has there been an independent audit in the last year?	x			
3. Did the last audit yield any findings?		x		
4. If there were findings, were they corrected?			x	
5. Utilizing the latest audit report, how many days of cash flow are indicated?				Available cash from audit 1,223,174 (Footnote) Total expenses 3,851,872-362,968 (in-kind) – 36,953 (Depreciation) = 3,451,951 expenses (cash) 1,223,174/3,451,951 = 35.4% x 365 days = **129.21 days of cash flow**

C. Property and Equipment	**YES**	**NO**	**N/A**
1. Is there a procedure for recording property and equipment?	x		
2. Is the property ledger maintained so that any item of property can always be located and identified?	x		
3. Property records are maintained listing a description of the property, serial number, funding source, date of purchase, unit cost, location, condition, transfer, replacement or disposition of the property and is depreciation recorded?	x		
4. Is a complete physical inventory of all property and equipment made at least annually?	x		
5. Are retirements and disposals properly approved and recorded?	x		
6. Has the Board of Directors established a written capitalization policy?	x		
7. Is the fixed asset ledger reconciled to the general ledger?	x		

D. Purchasing	YES	NO	N/A
1. Is there a procedure for purchasing?	x		
2. Is there a competitive bidding procedure?	x		
3. Noncompetitive procurement and use of sole source is justified and documented reflecting that it was not feasable to contract under competitive bid procedures in accord with 287.057,F.S.	x		
4. Are steps taken to ensure the best price for merchandise?	x		
5. Is there separation between authorizing, recording, and custody of merchandise purchases?	x		
6. Is immediate control established at delivery?	x		
7. Are procedures used to ensure what is ordered is received?	x		
8. Does the agency use its sales tax exemption number?	x		
9. The provider is purchasing products or materials with recycled content in accordance with section 403.7065 and 287.045, F.S.?			x

AREA OF REVIEW

E. Cash Disbursements	YES	NO	N/A
1. Is there a cash disbursements procedure?	x		
2. Are authorizing and recording functions seperated?	x		
3. Are spoiled and/or voided checks accounted for properly?	x		
4. Are disbursements supported by appropriate documentation? (Invoices/receipts)	x		
5. Are invoices and supporting papers canceled upon payment?	x		
6. Are ledgers/journals reconciled to bank statements on a monthly basis?	x		
7. Is the bank statement opened by a different person other than a staff member that is running payables?	x		
8. Are the bank reconciliations current?	x		
9. When not in use, are checks locked in a secure cabinet?	x		
10. Surplus cash generated from previous contracts is tracked separately and used as program income?	x		
11. If a Interest bearing account is utilized the Interest earned from advance payments of general revenue/federal funds are identified and returned to the AAA on a quarterly basis?			x
12. Are general ledger control totals maintained?	x		
13. Are accounts payable reconciled to the general ledger account?	x		
14. Is there a petty cash account?		x	
15. If unallowable expenditures were charged against the contract, or the provider has been overpaid, the provider has made arrangements to reimburse the AAAPP.			x
16. Are invoices paid within 30 days of receipt or by the date designated by the subcontractor/vendor?	x		

AREA OF REVIEW

F. Accounts Receivable/Revenue	YES	NO	N/A
1. Is there a procedure for A/R and cash receipts?	x		
2. Are all checks stamped "For Deposit Only" upon receipt?	x		
3. Are duplicate deposit slips maintained?	x		
4. Are validated deposit tickets or slips obtained for each deposit made?	x		
5. Are all cash receipts immediately recorded?	x		
6. Are accounts receivables reconciled to the general ledger accounts monthly?	x		
7. Is documentation kept for in-kind revenue/match & donations?	x		

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

G. Billing	YES	NO	N/A	
1. Does the agency have internal controls in place for the billing system?	x			
2. For contracts subject to fee assessment, the the provider maintains written fee assessment, billing and collection policies.			x	We provide free services
3. The provider maintains detailed accounting records listing all clients owing fees and the account balances?			x	
4. Fees received are recorded in accounting records as program income.			x	
5. Are uncollectibles written off?			x	
6. Is there a procedure for refunding overpayments?			x	

H. Budgets	YES	NO	N/A
1. Are budgets maintained and compared to actuals?	x		
2. Are reports prepared for the Board of Directors which relate the YTD Budget to YTD Expense?	x		

AREA OF REVIEW

I. Payroll	YES	NO	N/A	
1. Is there a payroll procedure?	x			
2. Are authorization of payroll, recording the payroll, and disbursing the payroll checks separate functions?	x			
3. How many bank accounts does the agency have?				4
4. Are steps taken to guard against paying checks to improper or fictitious employees?	x			
5. Are steps taken to ensure that the total dollar amount of payroll is verified and posted?	x			
6. Are employment records kept separate from payroll?	x			
7. Do all employees use time sheets?	x			
8. Is the agency current with payroll taxes?	x			
9. Time Sheet review, are specific programs listed?	x			
10. Compare Agency Application with FTE's charged to specific programs.	x			

J. SYSTEMS MANAGEMENT	YES	NO	N/A
1. The provider maintains written policies and procedures for systems management?	x		
2. Procedures are in place to maintain system security?	x		
3. Provider maintains a system for routine back up of data and software to recover from losses or outages of the computer system per 44-4.070, Florida Administrative Code?	x		
4. The provider is current on all data entry required for Client Information, Registration and Tracking System (CIRTS)?	x		
5. The provider validates data in CIRTS?	x		
6. The provider will enter all data into CIRTS by the required date stated in your contract.	x		
7. If the AAAPP enters data into CIRTS for the Provider, the AAAPP must receive data by the required date stated in your contract.	x		
8. The provider maintains alternate plans for capturing and reporting data if CIRTS is down for an extended period of time?	x		

AREA OF REVIEW

PART 2. DONATED/IN-KIND SERVICES

A. Donated/In-Kind Procedures	YES	NO	N/A
1. For Volunteer In-Kind services time sheets or other supporting documentation is maintained and reviewed for accuracy by a responsible official.	x		
2. For donated in-kind material items the type of item, value and valuation method is maintained.	x		
3. For space in-kind supporting documentation is maintained.	x		

SITE VISIT FINDINGS/COMMENTS:

No Findings. We look forward to another contract year of successful partnership.