



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

September 28, 2023

Ms. Theresa Prichard, Executive Director
Gulfcoast Legal Services, Inc.
501 First Avenue North, Suite 420
St. Petersburg, FL 33701

Dear Ms. Prichard:

Enclosed please find the report for the FY 2022 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,

A handwritten signature in blue ink, appearing to read 'Ann Marie Winter', is written over a light blue horizontal line.

Ann Marie Winter
Executive Director

Area Agency on Aging of Pasco-Pinellas, Inc.
Fiscal Monitoring for the Funding Year 2022

AGENCY/PROGRAM: Gulfcoast Legal Services

Completing: Tara Meyer- Fiscal & HR Manager

Date: June 19, 2023

AAAPP Staff Reviewer

Zakiya Waller, Senior Accountant

AREA OF REVIEW				COMMENTS
PART 1. ACCOUNTING				
A. Organizational Controls				
		YES	NO	N/A
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		
		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	x		

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

made aware of all major pledges?

23. Has the Agency had any acquisitions or mergers?
If so, give detail.

	x		
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24. Are clients complaints are investigated by a responsible official
and the AAAPP is notified of the complaint?

x			
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25. Prior to a vendor being utilized the application is reviewed by
a responsible official to determine a possible conflict of interest.

x			
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26. The Board of Directors is made aware of purchases from and
distributions to related parties.

x			
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27. Review Income statement w/trial balance for the same period.

x			
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- 28.a. Are DOE forms 105 Receipts and Expenditures and 106 Request for Payment
submitted to the AAAPP in a timely manor as required by your contract?

x			
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- 28.b. Are contract year end Close Out Reports submitted in a timely manor?

x			
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29. Are Service Cost Reports submitted in a timely manor as required by your contract?

x			
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30. Does the Agency have a federally approved Indirect Cost Rate?

		x	
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AREA OF REVIEW

B. Review and Audit

1. Did the prior monitoring yield any recommendations?
If so, were they complete?

YES	NO	N/A
	x	

2. Has there been an independent audit in the last year?

x		
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3. Did the last audit yield any findings?

	x	
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4. If there were findings, were they corrected?

		x
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5. Utilizing the latest audit report, how many days of cash flow are indicated?

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Available cash from audit 2021-22, \$
1,075,743. Total expenses
\$3,851,872 - (in-kind) \$280,838 -
(depreciation) \$ 35,292 = \$ 3,535,742
Expenses (cash)
\$1,075,743/\$3,535,742= 30.4% x 365
days = 110.96 days of cash flow

C. Property and Equipment

1. Is there a procedure for recording property and
equipment?

YES	NO	N/A
x		

2. Is the property ledger maintained so that any item of
property can always be located and identified?

x		
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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		
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4. Is a complete physical inventory of all property and
equipment made at least annually?

x		
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5. Are retirements and disposals properly approved and
recorded?

x		
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6. Has the Board of Directors established a written capitalization
policy?

x		
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7. Is the fixed asset ledger reconciled to the general ledger?

x		
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YES	NO	N/A
X		
X		
X		

X		
X		
X		
X		

X		
		X

E. Cash Disbursements

[illegible]

F. Accounts Receivable/Revenue

	YES	NO	N/A
X			
X			
X			
X			

X			
X			

X			
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G. Billing

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

H. Budgets

	YES	NO	N/A
1. Are budgets maintained and compared to actuals?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Are reports prepared for the Board of Directors which relate the YTD Budget to YTD Expense?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

AREA OF REVIEW

I. Payroll

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

J. SYSTEMS MANAGEMENT

	YES	NO	N/A
1. The provider maintains written policies and procedures for systems management?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Procedures are in place to maintain system security?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The provider is current on all data entry required for Client Information, Registration and Tracking System (eCIRTS)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The provider validates data in eCIRTS?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The provider will enter all data into eCIRTS by the required date stated in your contract.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. If the AAAPP enters data into eCIRTS for the Provider, the AAAPP must receive data by the required date stated in your contract.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. The provider maintains alternate plans for capturing and reporting data if eCIRTS is down for an extended period of time?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PART 2. DONATED/IN-KIND SERVICES

A. Donated/In-Kind Procedures

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

SITE VISIT FINDINGS/COMMENTS:

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