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

Dear Ms. Rosa:

Enclosed please find the report for the FY 2022 Annual Fiscal Monitoring conducted by Zakiya Waller, Senior Accountant and Paula Moore, CFO of the Area Agency on Aging of Pasco-Pinellas, Inc. (AAAPP).

The fiscal monitoring review performed is intended to determine and provide assurance that CARES is performing in accordance with the non-programmatic terms and conditions of the contracts between Community Aging and Retirement Services, Inc. (CARES) and AAAPP.

The fiscal monitoring process identified several deficiencies in contract compliance. The financial reporting standards were adequately met except for two areas: eCIRTS client record maintenance; and timely surplus deficit reporting. Significant program budget management deficiencies were continually identified during the year. Technical assistance was provided throughout the contract year for CCE and ADI programs, but were resolved through acquiring additional funding, not budget management. These deficiencies resulted in findings to be addressed in Corrective Action Plan, outlined in the Fiscal Monitoring Report.

Following the scheduled Exit Interview Meeting, CARES will submit a formal written Corrective Action Plan no later than July 8, 2023, to address the finding identified in the monitor report.

The cooperation and assistance of Michael Neumann and Mary Stahl, throughout the monitoring process is greatly appreciated. We look forward to working with you and your team to successfully resolve these matters. 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



Annual Fiscal Monitoring Report		
AGENCY: Community Aging and Retirement Services, Inc. dba/CARES	Monitor:	Zakiya Waller, Paula Moore
PROGRAM(S): CCE, ADI, HCE, OAA, LSP, ARP	Monitoring Dates:	5/12/2023
		가 된 마음이라고 보고 내가 있는 것이 되는 것이 없는 것이 없는 것이 없다.

	AREA OF REVIEW	Program	Desk Review	On-Site Review	In C	ompliance No N/	Commen
7	Previous Monitoring						
14:146		CCE, ADI, HCE, OAA, LSP, ARP	٧	٧	٧		Reviewed Pric CY program a reviewed and period.
3.	Provider Governance & Administration & Policies					78 St. 4	
	Certificates of Insurance and/or Self Insured Letter		٧	٧	٧		Renews 6/1/2
	Organization Chart- with employee and volunteer titles for the funded program(s). (Employee/Volunteer files to be reviewed on site will be selected from this organizational chart/list)		٧	٧	٧		
	Fiscal Department Organizational Chart (for large agencies or Counties)					V	
	Bank Signature Authorization Documentation for all related bank accounts		٧				
	Approved Board Meeting Minutes (For selected months)		v	٧	٧		Received all 2 2023
	Subcontractor Policy and procedure (Monitoring & Procurement) (If changed from previous year)				٧	V	No change fro
	Data Integrity and Safeguarding Information Policy and Procedures (If changed from previous year)				٧	V	No change fro
	Personnel Policy and Procedures (If changed from previous year) to include the following: Benefits, Drug Free, Travel, Timekeeping, Disciplinary Procedures, Employee Records, Training, Evaluation				٧	V	No change fro
	Accounting Policies and Procedures (if changed from previous year) to include the following: Internal Controls (Segregation of Duties), Cash Management, Payables, Receivables, Payroll, Co-Pay, No Charge for Services, Match, Capitalization, Client Contributions, Procurement, Billing, Credit Card, Record Storage & Retention, Public Records Access, Back-up & Date Protection				٧	٧	No change fro
	External Audit Reports (Annual Audit, Single Audit) AND 990: Audit and 990 were submitted within 9 months of the provider fiscal year end as per contract. Audit and Single Audit (if required) were reviewed for findings or recommendations. Any findings or recommendations were addressed with the provider for clarity.		v	<b>v</b>	>		2021 Audit Re available until available
c.	Sub-contractor/Sub-Recipient/Vendor Review						
	Provider complies with monitoring	CCE, ADI, HCE, OAA, LSP, ARP	V	٧	٧		The second cap
		CCE, ADI, HCE, OAA, LSP, ARP	٧	٧	٧	1377-14 - F	
		CCE, ADI, HCE, OAA, LSP, ARP	٧	٧	٧		
	Provider's Sub-contractor contract includes and complies with anti-lobbying (Attestation & Contract)-annually	CCE, ADI, HCE, OAA, LSP, ARP	٧		٧		
		CCE, ADI, HCE, OAA, LSP, ARP	٧		٧		
	Provider's Sub-contractor complies with DOEA Level 2 Background Screening (Attestation, Contract, Monitoring Tool)	CCE, ADI, HCE, OAA, LSP, ARP		٧	٧		
		CCE, ADI, HCE, OAA, LSP, ARP	٧	٧	٧		

A A Development of the second	
Monitor:	Zakiya Waller, Paula Moore
Monitoring Dates:	5/12/2023
	Monitor:  Monitoring Dates:

See See				On-Site	In Complia	ince	
	AREA OF REVIEW	Program	Desk Review	Review		N/A	Comments
A.	Previous Monitoring						
14:146	Review previous monitoring for any and all recommendations and/or corrective actions.	CCE, ADI, HCE, OAA, LSP, ARP	٧	٧	٧		Reviewed Prior CY program and reviewed and id period.
3.	Provider Governance & Administration & Policies						
	Certificates of Insurance and/or Self Insured Letter		٧	٧	٧		Renews 6/1/202
	Organization Chart- with employee and volunteer titles for the funded program(s). (Employee/Volunteer files to be reviewed on site will be selected from this organizational chart/list)		٧	٧	٧		
	Fiscal Department Organizational Charl (for large agencies or Countles)					٧	
	Bank Signature Authorization Documentation for all related bank accounts		٧				
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	Subcontractor Policy and procedure (Monitoring & Procurement) (If changed from previous year)				٧	>	No change from
	Data Integrity and Safeguarding Information Policy and Procedures (If changed from previous year)				٧	٧	No change from
	Personnel Policy and Procedures (If changed from previous year) to include the following: Benefits, Drug Free, Travel, Timekeeping, Disciplinary Procedures, Employee Records, Training, Evaluation				٧	٧	No change from
	Accounting Policies and Procedures (if changed from previous year) to include the following: Internal Controls (Segregation of Duties), Cash Management, Payables, Receivables, Payroll, Co-Pay, No Charge for Services, Match, Capitalization, Client Contributions, Procurement, Billing, Credit Card, Record Storage & Retention, Public Records Access, Back-up & Date Protection				٧	>	No change from
	External Audit Reports (Annual Audit, Single Audit) AND 990: Audit and 990 were submitted within 9 months of the provider fiscal year end as per contract. Audit and Single Audit (if required) were reviewed for findings or recommendations. Any findings or recommendations were addressed with the provider for clarity.		<b>v</b>	<	>		2021 Audit Rep available until J available
C.	Sub-contractor/Sub-Recipient/Vendor Review						
	Provider complies with monitoring	CCE, ADI, HCE, OAA, LSP, ARP	V	٧	٧		
	Provider Complies with the Anti-discrimination and civil rights (Attestation & Contract)-annually	CCE, ADI, HCE, OAA, LSP, ARP	٧	٧	٧		
	Provider Complies with its own IT, Procurement, and Data Integrity/Safeguarding Information procedures (Attestation, Contract, Monitoring Tool)-annually	CCE, ADI, HCE, OAA, LSP, ARP	V	٧	٧		45
	Provider's Sub-contractor contract includes and complies with anti-lobbying (Attestation & Contract)-annually	CCE, ADI, HCE, OAA, LSP, ARP	Street V		٧		
	Provider's Sub-contractor contract includes a Conflict of Interest disclosure (Attestation & Contract)-annually	CCE, ADI, HCE, OAA, LSP, ARP	٧		٧	100	
	Provider's Sub-contractor complies with DOEA Level 2 Background Screening (Attestation, Contract, Monitoring Tool)	CCE, ADI, HCE, OAA, LSP, ARP	Tentral de la companyone de la companyon	٧	٧		
	Provider has provided Invoice and Proof of Payment (For Selected Month(s))	CCE, ADI, HCE, OAA, LSP, ARP	٧	٧	٧		

Completed B	y: Paula Moore a	and Zakiya Waller
Date :	May 20, 2023	

1	AREA OF REVIEW		COMMENTS
ı	PART 1. ACCOUNTING		
	A. Organizational Controls	YES NO N/A	
	Accounting policy & procedures manual	120   NO   NA	
	Are the policies adequate to maintain separate records of the receipts	X	
	and expenditures related to each grant or award?		
1.b.	Are expenditures for each grant or award recorded appropriately to budget categories?	X	
2. 7	The provider is complying with the provisions of	X	
	Chapter 119,F.S. (Sunshine Law) to allow public access to records?		
3. 7	The provider is complying with Section 286.25, F.S. (statement of state sponsorship)	x	
	regarding sponsorship requirements?		
4. 7	The provider is complying with section 216.347,F.S.	X	
	prohibiting the expenditure of contract funds to lobby		
and the same of the same of	the legislature, a judicial branch or a state agency?	The state of the same and the s	
5. 7	The provider has properly completed the Certification	X	
	Regarding Lobbying if the contract contains federal		
0 7	funds in excess of \$100,000?	State of the state	
o. 1	The provider has properly completed the certification	X	
	Regarding Debarment,Suspension,Ineligibility and Voluntary Exclusion if the contract contains federal		
	funding in excess of \$25,000 and the provider's	X	
	independent auditor completed a Certification	X	
	도마면 보다는 것도 되면 보다는 것이 없는 것이 없어 없는 것이 없어 없는 것이 없어 없는 것이 없는 것이 없어 없어 없는 것이 없어		
	Regarding Debarment, Suspension, Ineligibility		
	and Voluntary Exclusion if required to audit contracts		
	containing federal funds.		
7. 1.	s the Provider compliant with the 30 day processing of the	X	
	contract/amendment as requested by AAAPP?		
8. L	Does the chart of accounts provide for identifying	X	
	program expenses & revenues separately?		
9. L	Does Provider insurance include coverage of employees handling	X	
	funds and signing checks? The provider has submitted		
	a current Certificate of Insurance to the AAA verifying		
	adequate liability insurance coverage?		
10. A	Are all accounting records secured (electronically and physically)?	X	
11. 1	f applicable all approved subcontracts contain the required clauses	x	
1000	and provisions specified in the contract between the		
	AAA and the provider?		
12. /	Are all records are retained for a period of 6 years?	X	
	Are internal control processes appropriate for	X	
	organizational structure & size of the agency?	Common April 6 Days Street Street Street	
14. 1	f applicable the provider has developed a policy regarding	x	
	frequency type of administrative monitoring to ensure compliance and		
	accountability of subcontractors with state and federal		
	requirements.		
15. 1	f applicable Administrative monitoring reports are issued to	X	
	subcontractors within 45 days of the desk review or on-site visit.		
16. 1	f applicable did the provider follow up on monitoring issues with	X	
	subcontractors in a timely manner and were all issues resolved?		
17 1	f applicable were any disallowed costs or paybacks from contractors	X	
	reported to the AAA?		

distributions to related parties.		April 1985	100	
7. Review Income statement w/trial balance for the same period.	X			
Are DOEA forms 105 Receipts and Expenditures and 106 Request for Payment	X			
submitted to the AAAPP in a fimely manor as required by your contract?				
b. Are contract year end Close Out Reports submitted in a timely manor?	No. of the contract of the X			
9. Are Service Cost Reports submitted in a timely manor as required by your contract?	X		Sagara.	Ry Life Committee Co
Does the Agency have a federally approved Indirect Cost Rate?		X		
AREA OF REVIEW	g g was und			
B. Review and Audit	YES	NO	N/A	
Did the prior monitoring yield any recommendations?		x		
If so, were they complete?		-		The State
				2022 audit and 990 are in
2. Has there been an independent audit in the last year?	X	The state of		process
3. Did the last audit yield any findings?	1 - 1 - 1 - 1 - 1 - 1	X		arthy is a setting
4. If there were findings, were they corrected?			x	
				12/31/21 86 days cash on-
				hand. 12/31/22 7 days. 202
Utilizing the latest audit report, how many days of cash flow are indicated?	<u>x</u>			year average 34 days
C. Property and Equipment	YES	NO	N/A	
Is there a procedure for recording property and	X			
equipment?				
2. Is the property ledger maintained so that any item of	X			
property can always be located and identified?		gi- (grave)	SET COMME	學者是母母 医克里克氏 医二甲基
			10 TO	
	Ţ.			
	<u>x</u>			
Property records are maintained listing a description     of the property, serial number, funding source,     date of purchase, unit cost, location,	X			Tarin a Roberts Schuntze
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	X			
Property records are maintained listing a description     of the property, serial number, funding source,     date of purchase, unit cost, location,	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			
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?  4. Is a complete physical inventory of all property and	x 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?  4. Is a complete physical inventory of all property and equipment made at least annually?	X 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?  4. Is a complete physical inventory of all property and equipment made at least annually?  5. Are retirements and disposals properly approved and	X X			
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<ul> <li>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?</li> <li>4. Is a complete physical inventory of all property and equipment made at least annually?</li> <li>5. Are retirements and disposals properly approved and recorded?</li> <li>6. Has the Board of Directors established a written capitalization</li> </ul>	X X X			

					Annual Control of the
- 3.	. The provider maintains detailed accounting	X			
	records listing all clients owing fees and the				
	account balances?	X		100	
	Fees received are recorded in accounting records as program income.		£035		
5	Are uncollectible written off?	X			
	. Is there a procedure for refunding overpayments?	X			
		[VEC.]	NO	NIZA	
	H. Budgets	YES	NO	NIA	
1	. Are budgets maintained and compared to actuals?	x			
	. Are reports prepared for the Board of Directors which	х		SL.	
	relate the YTD Budget to YTD Expense?				
	AREA OF REVIEW				
	1. Payroli	YES	NO	N/A	
4	le thora a neural procedure?	×	Material Control		
	. Is there a payroll procedure?  . Are authorization of payroll, recording the payroll, and	X			
	disbursing the payroll checks separate functions?				
3	. How many bank accounts does the agency have?	x			2 checking accts
	. Are steps taken to guard against paying checks to	x			
	improper or fictitious employees?				
5	. Are steps taken to ensure that the total dollar amount	х	dan.	F. Walk	
	of payroll is verified and posted?		200	Tables of	
6	Are employment records kept separate from	LX		AD ST.	
7	payroll?  Do all employees use time sheets?	X	1		
	. Is the agency current with payroll taxes?	X			
	. Time Sheet review, are specific programs listed?	x	THE REAL PROPERTY.		
	. Compare Agency Application with FTE's charged to specific programs.	X	THE STATE OF		
	J. SYSTEMS MANAGEMENT	YES	NO	NA	
			manufacture.		
1	. The provider maintains written policies and procedures for systems management?	LX			
2	Procedures are in place to maintain system security?	X			
	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?				
					assessments and updating client records were not kept up
					to date. Monetary payback was
					required. Due to the eCIRTS
					implementation accommodation
					was made to allow time to
4	. The provider is current on all data entry required for		X		update client records.
	Client Information, Registration and Tracking System				
	(eCIRTS)?			in the same	
5	i. The provider validates data in eCIRTS?	X		Manual et	in process and monitored by
6	The provider will enter all data into eCIRTS by the required date stated in your contract.		x		AAAPP program staff
	If the AAAPP enters data the AAAPP must receive data by the required date stated in your contract.			x	agency enters data
		1000			CARES implemented a
8	. The provider maintains alternate plans for capturing and reporting data if eCIRTS	X			spreadsheet to track dates
	is down for an extended period of time?				
	DART 2 DONATEDIN KIND SERVICES				
	PART 2. DONATED/IN-KIND SERVICES A. Donated/In-Kind Procedures	VEC	NO	NIA	
	A. Donated/In-Kind Procedures  . Volunteer In-Kind services time sheets or other supporting	X	140	I STA	100000000000000000000000000000000000000
	documentation is maintained and reviewed for accuracy by a		S 34	C. HWI	
	responsible official.				
2	2. Donated in-kind material items the type of item, value	X			
	and valuation method is maintained.				
3	Donated space in-kind supporting documentation is maintained.	X	100 B	= 4	THE CONTRACT OF STREET, STREET

Are steps taken to ensure the best price for merchandise?	X
. Is there separation between authorizing, recording,	X
and custody of merchandise purchases?	and the same and the
. Is immediate control established at delivery?	X
. Are procedures used to ensure what is ordered is received?	x
. Does the agency use its sales tax exemption number?	X
. The provider is purchasing products or materials with	X
recycled content in accordance with section 403.7065 and 287.045, F.S.?	generality of
AREA OF REVIEW	
E. Cash Disbursements	YES NO NIA
. Is there a cash disbursements procedure?	X
Are authorizing and recording functions separated?	X
Are spoiled and/or voided checks accounted for properly?	X
. Are disbursements supported by appropriate	X
documentation? (Invoices/receipts)	
5. Are invoices and supporting papers canceled upon payment?	X
Are ledgers/journals reconciled to bank statements on     a monthly basis?	X X
. Is the bank statement opened by a different person other	x
than a staff member that is running payables?	
. Are the bank reconciliations current?	X
). When not in use, are checks locked in a secure cabinet?	X
). Surplus cash generated from previous contracts is tracked	X
separately and used as program income?	The state of the s
. If a Interest bearing account is utilized the Interest earned from	L X
advance payments of general revenue/federal funds are identified	
and returned to the AAA on a quarterly basis?	The state of the s
. Are general ledger control totals maintained?	X Laboratoria
Are accounts payable reconciled to the general ledger	X L
account?	
I. Is there a petty cash account?	A Part of the Control
i. If unallowable expenditures were charged against the contract,	<u> </u>
or the provider has been overpaid, the provider has made arrangements to reimburse the AA	APP.
6. Are invoices paid within 30 days of receipt or by the date	Y
designated by the subcontractor/vendor?	A LONG TO THE REST OF THE PARTY
AREA OF REVIEW	
F. Accounts Receivable/Revenue	YES NO N/A
I. Is there a procedure for A/R and cash receipts?	X
2. Are all checks stamped "For Deposit Only" upon receipt?	x
Are duplicate deposit slips maintained?	X
Are validated deposit tickets or slips obtained for	X X
each deposit made?	
5. Are all cash receipts immediately recorded?	x
Are accounts receivables reconciled to the general ledger	X
accounts monthly?	
7. Is documentation kept for in-kind revenue/match & donations?	X

18. Has there been a perceived real or apparent conflict of interest?  19. Are allocated funds being expended in such a manner to avoid a surplus of funds at the end of the contract?  20. If applicable are requests for advances and reimbursements approved by an appropriate official.  21. Policies that are specific to Government programs are communicated to the organizations personnel.	payments of rent were ocated to DOEA
a surplus of funds at the end of the contract?  20. If applicable are requests for advances and reimbursements approved by an appropriate official.  21. Policies that are specific to Government programs are communicated to the organizations personnel.	ns.
approved by an appropriate official.  21. Policies that are specific to Government programs are communicated to the organizations personnel.	
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是是是一种,我们也是一种,我们就是一种,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们也没有一个人。""我们是一个人,我们	
22. Does the Board of Directors approves all grant applications and is made aware of all major pledges?	
23. Has the Agency had any acquisitions or mergers?  If so, give detail.	

Monitor:	Zakiya Waller, Paula Moore
Monitoring Dates:	5/12/2023
	Monitor:  Monitoring Dates:

AREA OF REVIEW	Program	Desk Review	On-Site Review	THE PERSON NAMED IN	ompliance No N/A	Comments
Fiscal Testing						<b>特别型电影</b>
Unit Cost Methodology (RUCM) (Based upon Provider's Fiscal Year-End, not to exceed 90 days from the end of their fiscal year). The UCM was completed properly.		V	٧	٧		Final Year State
Bank Statements & Reconcillations for all Cash Accounts related to DOEA funded programs (For Selected Month). Bank Recs were completed and there are not stale checks carried on the Rec.		٧	٧	٧		Reconciliations December,
Credit Card Invoices & Supporting Documentation (for the selected month). Provide invoices or documentation substantiated the paid credit card charges.	and the second second second		٧	٧		
Payroll Register and approved timesheets,(For Selected Month). Time sheets support payroll.		Agricum extensión ast	٧	٧	STATE SAFE	St. Add Combined
Salary Supporting Documentation (For Selected Individuals). Rates of pay are supported by documentation info the personnel file.			٧	٧		
Payroll Tax Payment Documentation (For Selected Month). Payroll Tax documentation was provided that proves payroll tax payments were made.			٧	٧		
Benefits Invoices and Payments (For Selected Month). Invoices and proof of payment that support organizations benefits			٧	٧		
Client Contributions Deposits & Supporting Docs. Client contributions were handled as per policy, deposited, and utilized for their intent.			٧	٧		
Copay Billing and Collection - CoPay Aging, Invoices, payment docs. (CCE, ADI) (For Selected Month) Supporting documentation supports DOEA co-pay guidelines.			٧	٧		
Contract Fund Management of monthly spending	CCE, ADI				<b>v</b>	Surplus deficit i Management of were inadequat uninterrupted of period. Contract for adequate m
IT System Back-up Log or Screenshot (For Selected Month). Back-up logs or screenshots substantiate policy.					٧	Not reviewed
Financial Reporting:	Street II The Mill was release					
- Match/In-Kind is presented and reported properly.		V	٧	٧		
- Chart of Accounts (all segments). Chart of Accounts was provided to ensure DOEA funded programs are set up to be recorded separately.		V	٧	٧		
- Trial Balance. Trial Balance was provided	tal site on the first of the state of the st	V	٧	٧		
- Organization Balance Sheet. BS was provided and reviewed for any abnormalities and reconciles to TB.		٧	٧	٧		
- Statement of Activities (or Income Statement) for selected funded program. Statements are reviewed and do not indicated a large income or loss.	Britania de la Aldreia Britania de la Aldreia de la Aldreia Britania de la Aldreia de		٧		<b>V</b>	Narratives
	CCE, ADI	V			<b>v</b>	Surplus/Deficits Spending guida
Detail GL report for selected months     Invoices & payments will be selected from these detail reports. Detailed GL for selected programs and months was provided. Invoice sampling was chosen and requested.		٧	٧	٧		
- Selected invoices and payments from the detail GL report. Invoices were reviewed for proper program allocation and to ensure expense is allowable to the programs.	BERLENZA TALL	Carrier V Constant	<b>V</b>	v		YTD TB provide
- Accounts Payable/Accounts Receivable Aging. Reports reconcile to the TB and does not reflect old and unpaid invoices.	And the property of the contract of the contra	olor book	<b>V</b>	٧	e ta part o escapa	

	Water Committee
Monitor:	Zakiya Waller, Paula Moore
Monitoring Dates:	5/12/2023
	Monitor:  Monitoring Dates:

	Annual Fiscal Monitoring Report	Monitor:						
			Zakiya Walle	r, Paula	₿			
	PROGRAM(S): CCE, ADI, HCE, OAA, LSP, ARP	Monitoring Dates:	5/12/2023					400
	AREA OF REVIEW	Program	Desk Review	On-Site Review		No		Comments:
	Fiscal Testing							
A	Unit Cost Methodology (RUCM) (Based upon Provider's Fiscal Year-End, not to exceed 90 days from the end of their fiscal year). The UCM was completed properly.		٧	٧	٧			Final Year State
Section Section	Bank Statements & Reconciliations for all Cash Accounts related to DOEA funded programs (For Selected Month). Bank Recs were completed and there are not stale checks carried on the Rec.		٧	٧	٧			Reconciliations of December,
の数なく用い	Credit Card Invoices & Supporting Documentation (for the selected month). Provide invoices or documentation substantiated the paid credit card charges.			٧	٧			
The second	Payroll Register and approved timesheets,(For Selected Month). Time sheets support payroll.			٧	٧			AND THE PERSON OF THE PERSON O
The second	Salary Supporting Documentation (For Selected Individuals). Rates of pay are supported by documentation info the personnel file.			٧	٧			
には他の	Payroll Tax Payment Documentation (For Selected Month). Payroll Tax documentation was provided that proves payroll tax payments were made.			٧	٧			
	Benefits Invoices and Payments (For Selected Month). Invoices and proof of payment that support organizations benefits			٧	٧			
2000	Client Contributions Deposits & Supporting Docs. Client contributions were handled as per policy, deposited, and utilized for their intent.			٧	V			
	Copay Billing and Collection - CoPay Aging, Involces, payment docs. (CCE, ADI) (For Selected Month) Supporting documentation supports DOEA co-pay guidelines.		10 : 17	٧	٧			
	Contract Fund Management of monthly spending	CCE, ADI	<b>V</b>			~		Surplus deficit re Management of o were inadequate uninterrupted clie period. Contract for adequate moi
200 F 150 F	IT System Back-up Log or Screenshot (For Selected Month). Back-up logs or screenshots substantiate policy.						٧	Not reviewed
記の時代は	Financial Reporting:					# 35		
The second	- Match/In-Kind is presented and reported properly.		٧'	٧	٧			
A 100 100 100 100 100 100 100 100 100 10	- Chart of Accounts (all segments). Chart of Accounts was provided to ensure DOEA funded programs are set up to be recorded separately.		٧	v	٧	i più		
2000	- Trial Balance. Trial Balance was provided		٧	٧	٧			
	- Organization Balance Sheet. BS was provided and reviewed for any abnormalities and reconciles to TB.		٧	٧	٧			
S. Contraction	- Statement of Activities (or Income Statement) for selected funded program. Statements are reviewed and do not indicated a large income or loss.	And the second s	<b>V</b>	٧	3.811,240-s	٧		Narratives
	- Surplus/Deficits and narratives provided monthly.	CCE, ADI	<b>v</b>			٧		Surplus/Deficits I Spending guidan
Section 19	Detail GL report for selected months     Invoices & payments will be selected from these detail reports. Detailed GL for selected programs and months was provided. Invoice sampling was chosen and requested.	i-wasan and a same	٧	٧	٧			
S. C. Princes	- Selected invoices and payments from the detail GL report. Invoices were reviewed for proper program allocation and to ensure expense is allowable to the programs.	The Table of the State of the S	Description of the second	٧	٧			YTD TB provided
	<ul> <li>- Accounts Payable/Accounts Receivable Aging. Reports reconcile to the TB and does not reflect old and unpaid invoices.</li> </ul>	Epikonie i soste sample, kada (s. 1917)	٧	٧	V			and a second second second

June 2, 2023

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

Dear Ms. Rosa:

Enclosed please find the report for the FY 2022 Annual Fiscal Monitoring conducted by Zakiya Waller, Senior Accountant and Paula Moore, CFO of the Area Agency on Aging of Pasco-Pinellas, Inc. (AAAPP).

The fiscal monitoring review performed is intended to determine and provide assurance that CARES is performing in accordance with the non-programmatic terms and conditions of the contracts between Community Aging and Retirement Services, Inc. (CARES) and AAAPP.

The fiscal monitoring process identified several deficiencies in contract compliance. The financial reporting standards were adequately met except for two areas: eCIRTS client record maintenance; and timely surplus deficit reporting. Significant program budget management deficiencies were continually identified during the year. Technical assistance was provided throughout the contract year for CCE and ADI programs, but were resolved through acquiring additional funding, not budget management. These deficiencies resulted in findings to be addressed in Corrective Action Plan, outlined in the Fiscal Monitoring Report.

Following the scheduled Exit Interview Meeting, CARES will submit a formal written Corrective Action Plan no later than July 8, 2023, to address the finding identified in the monitor report.

The cooperation and assistance of Michael Neumann and Mary Stahl, throughout the monitoring process is greatly appreciated. We look forward to working with you and your team to successfully resolve these matters. Should you have any questions or comments concerning this report, please do not hesitate to contact me at: 727.570.9696 ext 266.

Sincerely.

Executive Director



## GENERAL REVENUE FISCAL MONITIORING REPORT FOR 2022 CONTRACT YEAR JUNE 2, 2023

PROVIDER:

Community Aging and Retirement Services, Inc. dba CARES

SITE VISIT:

5/12/2023

PARTICIPANT(S):

Jemith Rosa, CARES, President / CEO

Mike Nuemann, CARES, CFO

Mary Stahl, CARES, Project Director

Paula Moore, AAAPP, CFO

Zakiya Waller, AAAPP, Senior Accountant

MONITOR(S):

Paula Moore, AAAPP, CFO

Zakiya Waller, AAAPP, Senior Accountant

PERIOD:

January 01, 2022, to December 31, 2022

### MONITORING SUMMARY

AAAPP conducted an onsite monitoring on May 12, 2023 and continued desk review of the CARES for the funding period. CARES provided all documentation requested in a timely manner and addressed all questions. The 2022 audit and tax return have not been completed or received at the time of this report.

AAAPP reviewed and tested transactions for the months of April 2022, October 2022 and December 2022. Transactions and Financial Statements for April 2023 were also reviewed.

Financial documentation and billing records were well documented, in fiscal compliance except for two areas: eCIRTS client record maintenance; and timely surplus deficit reporting.

Program budget management was a significant concern throughout the year and remains a concern for the 2023 fiscal year.

Findings and Corrective Action Plans are requested as a result of these deficiencies.

# GENERAL REVENUE FISCAL MONITIORING REPORT FOR 2022 CONTRACT YEAR JUNE 2, 2023

### CONTRACT COMPLIANCE CONCERNS AND FINDINGS

**Provider Responsibility: CASH ON HAND** 

Provider maintains a cash on hand obligation of 30 days per application.

CARES' days of cash on hand at the end of December 2022 was 7 days. The yearly average is 34 days which meets the cash commitment. However, loans from board members, staff and community members were received and paid back in the month of December which account for the increased days of cash on hand.

Response: Recommendation

Recommendation: CARES to monitor and determine appropriate staff levels and operating costs to maintain contract compliance and contract funding limits.

**Provider Responsibility: CONFLICT OF INTEREST** 

Provider (Subcontractor) shall establish safeguards to prohibit employees, board members, management, and Subcontractors from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain. No employee, officer, or agent of the Sub-Recipient or Subcontractor shall participate in the selection or in the award of a contract supported by state or federal funds if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when: (a) the employee, officer, or agent; (b) any member of his/her immediate family; (c) his or her partner; or (d) an organization which employs, or is about to employ, any of the above individuals, has a financial or other interest in the firm being selected for award. The Sub-Recipient's or Subcontractor's officers, employees, or agents will neither solicit nor accept gratuities, favors, or anything of monetary value from Contractors, potential Contractors, or parties to

# FOR 2022 CONTRACT YEAR JUNE 2, 2023

Subcontracts. The Sub-Recipient's board members and management must disclose to the AAAPP any relationship which may be, or may be perceived to be, a conflict of interest within thirty (30) calendar days of an individual's original appointment or placement in that position, or, if the individual is serving as an incumbent, within thirty (30) calendar days of the commencement of this contract. The Sub-Recipient's employees and Subcontractors must make the same disclosures.

Possible conflict of interest and disclosure notification not received by AAAPP, regarding the sale and purchase of the Dade City property to the Board President and the proper allocation of rent payments associated with that property. Notification of a conflict of interest is to be made to the AAAPP within 30 calendar day of purchase.

**Response:** The CARES Board resolved the issue during the February 2023 meeting. Financial records indicate that all payments of rent were not allocated to DOEA programs. Recommendation.

**Recommendation:** Modify business practices to establish Board education on report and establishing procedures to notify the AAAPP of any future events.

**Provider Responsibility: RECORDS AND DOCUMENTATION** 

#### **eCIRTS** Data and Maintenance

Provider shall ensure monthly collection and maintenance of client and service information in eCIRTS or any such system designated by the AAAPP. Provider shall enter all required data for clients and services in the eCIRTS database in accordance with Network users. Provider must enter this data into eCIRTS prior to submitting their Requests for Payment and Expenditure Reports to the AAAPP.

#### Response:

57 clients were identified to not have had their annual reassessment completed within DOEA due date requirements resulting in \$192,992.91 of services billed that required the reassessment before billing. AAAPP worked with CARES to modify procedures, and update assessments. CARES was not required to submit payment of \$192,992.91 due to absence of Assessment Due report in eCIRTS; however, payback of \$13,242.51 was required for services provided to clients after their annual reassessment was due and had since terminated from the program without

## FOR 2022 CONTRACT YEAR JUNE 2, 2023

having an assessment completed. A Corrective Action Plan is in place to ensure CARES maintains an internal client roster and comparing information to that in eCIRTS to ensure data accuracy. Case managers are responsible for providing updates to their individual client roster on a monthly basis. Assessment due dates will be listed and tracked by Director.

### **Surplus/Deficit Reports**

Provider shall submit to the AAAPP by a contracted specified date, each month, a Surplus/Deficit Report, in a format provided by the AAAPP. - Provider must have financial management systems capable of providing certain information, including: (1) accurate, current, and complete disclosure of the financial results of each grant-funded project or program in accordance with the prescribed reporting requirements; (2) the source and application of funds for all contract supported activities; and (3) the comparison of outlays with budgeted amounts for each award. The inability to process information in accordance with these requirements could result in a return of grant funds that have not been accounted for properly.

This Surplus/Deficit Report must include the following:

- a. A list of all subcontractors and their current status regarding surplus/deficit;
- b. The Provider's detailed plan on how the surplus/deficit spending exceeding the threshold specified by the AAAPP will be resolved;
- c. Input from the Provider's Board of Directors on resolution of spending issues, if applicable;
- d. Number of clients currently on the APCL that receive a priority ranking score of 4 or 5; and
- e. Number of clients currently on the APCL designated as Imminent Risk.

Response: Details expenditures and remaining surplus or deficit with provider budgets. Outlines reasons for surplus/deficit and plans to remain within the budget. GR Program Manager uses for budget projections and client release processes. OAA Program Manager reviews, tracks, and follows up for additional information.

Finding: Corrective Action is required - Surplus/Deficit Reports and Narrative required.

### FOR 2022 CONTRACT YEAR JUNE 2, 2023

#### **Board Minutes**

CERTIFICATION REGARDING DATA INTEGRITY COMPLIANCE FOR CONTRACTS, AGREEMENTS, GRANTS, LOANS, AND COOPERATIVE AGREEMENTS - All providers submit Board Meeting Minutes to the AAAPP. Minutes are reviewed by ED, Fiscal, and Program Director. The purpose is to keep the AAAPP abreast of significant provider highlights, issues, and changes.

Response: Board Minutes were not consistently received throughout the year.

Finding: Corrective Action is required - in a timely manner by the 15th of the month.

**Provider Responsibility: BUDGETARY COMPLIANCE** 

<u>Provider is responsible for the programmatic, fiscal, and operational management of Programs.</u>

During the contract year significant concerns regarding budget management and the ability to adequately manage service funding were identified. Technical assistance was provided by the AAAPP to provide for adequate monthly spending of contracted funds for CCE. CARES was made aware of the growing deficit in December 2022. CARES did not take adequate action to resolve the issue.

In addition to the OAA and LSP Chore contracted funds are not being spent, even though there are over 600 clients on the waitlist. CARES requests contracted funds to be reallocated yearly to other program services. The Chore services are not being delivered.

Response: Details expenditures and remaining surplus or deficits will be monitored monthly. CARES should provide reasons for surplus/deficits and plans to spend within the remain budget. GR Program Manager uses for budget projections and client release processes. OAA Program Manager reviews, tracks, and follows up for additional information.

Finding: Corrective Action is required - Monthly Budgetary Narrative required.

## GENERAL REVENUE FISCAL MONITIORING REPORT FOR 2022 CONTRACT YEAR JUNE 2, 2023

### **CORRECTIVE ACTION PLAN**

Provider is responsible for the programmatic, fiscal, and operational management of Programs. AAAPP will provide technical support to assist with contract compliance.

A Corrective Action Plan is established to develop a plan for the Provider to reestablish and maintain contract compliance with the AAAPP contracts compliance obligations established in the mutually agreed upon contract: Appendix 1: Section V: F: Corrective Action Plans and the Department of Elder Affairs Programs and Services Handbook.

- 1. Submit monthly Surplus/Deficit Report including spending projection and narrative by the 10<sup>th</sup> of month to AAAPP Program and Finance.
- Develop and submit a budget narrative for the remaining contract year. Revise narrative
  monthly to be include plans for spending contract funding for a service, assess monthly
  spending level to overall contracted funding amount and determine a plan to increase or
  decrease spending accordingly.
- 3. Due to the inability of spending OAA Chore contracted dollars; submit a narrative and monthly projection of services to spend the funding provided over the remaining six months of the 2023 contracts.
- 4. Provide monthly financial statements (including Financial Statement of Position, Statement of Activity) to AAAPP that reflect their current cash position. Financial Statements must include Year to Date: Statement of Financial Position, Statement Activities and a Cash Flow Statement beginning the month ending May 31, 2023, by the 15th of the following month.
- 5. Maintain 30 days of operating cash on hand each month beginning July 1, 2023. This will be verified by the financial statements submitted.

### GENERAL REVENUE FISCAL MUNITIORING REPORT **FOR 2022 CONTRACT YEAR JUNE 2, 2023**

Signatures:

Chief Financial Officer

 $\frac{6/2/2023}{\text{Date}}$   $\frac{6/2/2023}{\text{Date}}$ Date

Annual Fiscal Monitoring Report	and the same of th	And the second second
AGENCY: Community Aging and Retirement Services, Inc. dba/CARES	Monitor:	Zakiya Waller, Paula Moore
PROGRAM(S): CCE, ADI, HCE, OAA, LSP, ARP	Monitoring Dates:	5/12/2023

	AREA OF REVIEW	Program	Desk Review	On-Site Review		Compliance No N	Comment
<b>A.</b>	Previous Monitoring						
14:146		CCE, ADI, HCE, OAA, LSP, ARP	٧	v	٧		Reviewed Pric CY program a reviewed and period.
3.	Provider Governance & Administration & Policies						
	Certificates of Insurance and/or Self Insured Letter		V	V	V		Renews 6/1/20
	Organization Chart- with employee and volunteer titles for the funded program(s). (Employee/Volunteer files to be reviewed on site will be selected from this organizational chart/list)	Alternative resignation of the second	٧	V	٧		
	Fiscal Department Organizational Chart (for large agencies or Counties)		MASK WANT	Contract Contract			٧
	Bank Signature Authorization Documentation for all related bank accounts		٧		M		
	Approved Board Meeting Minutes (For selected months)		٧	٧	٧		Received all 2 2023
	Subcontractor Policy and procedure (Monitoring & Procurement) (If changed from previous year)		Total Control of the		٧		No change fro
	Data Integrity and Safeguarding Information Policy and Procedures (If changed from previous year)				٧		V No change fro
	Personnel Policy and Procedures (If changed from previous year) to include the following: Benefits, Drug Free, Travel, Timekeeping, Disciplinary Procedures, Employee Records, Training, Evaluation				٧		V No change fro
	Accounting Policies and Procedures (if changed from previous year) to include the following: Internal Controls (Segregation of Duties), Cash Management, Payables, Receivables, Payroll, Co-Pay, No Charge for Services, Match, Capitalization, Client Contributions, Procurement, Billing, Credit Card, Record Storage & Retention, Public Records Access, Back-up & Date Protection				٧		No change fro
	External Audit Reports (Annual Audit, Single Audit) AND 990: Audit and 990 were submitted within 9 months of the provider fiscal year end as per contract. Audit and Single Audit (if required) were reviewed for findings or recommendations. Any findings or recommendations were addressed with the provider for clarity.	Parameter and Section 1	V	V	٧		2021 Audit Re available until available
c.	Sub-contractor/Sub-Recipient/Vendor Review						
		CCE, ADI, HCE, OAA, LSP, ARP	V	V	V		The second second
		CCE, ADI, HCE, OAA, LSP, ARP	٧	٧	٧		
	(Attestation, Contract, Monitoring Tool)-annually	CCE, ADI, HCE, OAA, LSP, ARP	V	٧	٧		1 15 15 15 15 15 15 15 15 15 15 15 15 15
		CCE, ADI, HCE, OAA, LSP, ARP	<b>v</b> -	100	V		15-16-17
	Provider's Sub-contractor contract includes a Conflict of Interest disclosure (Attestation & Contract)-annually	CCE, ADI, HCE, OAA, LSP, ARP	e a come de <b>V</b> er come de		٧		
		CCE, ADI, HCE, OAA, LSP, ARP		٧	٧		
		CCE, ADI, HCE, OAA, LSP, ARP	V	٧	٧	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The second secon

Monitor:	Zakiya Waller, Paula Moore
Monitoring Dates:	5/12/2023
Contract of the last of the la	Monitor:  Monitoring Dates:

AREA OF REVIEW	Program	Desk Review	On-Site Review		Complia No		Comments:
Fiscal Testing							
Unit Cost Methodology (RUCM) (Based upon Provider's Fiscal Year-End, not to exceed 90 days from the end of their fiscal year). The UCM was completed properly.		v	٧	٧			Final Year State
Bank Statements & Reconcillations for all Cash Accounts related to DOEA funded programs (For Selected Month). Bank Recs were completed and there are not stale checks carried on the Rec.		٧	٧	٧			Reconciliations December,
Credit Card Invoices & Supporting Documentation (for the selected month). Provide invoices or documentation substantiated the paid credit card charges.	Appropriate to the second seco	ery Phase two 2 m - 18 2 m 1987 M	>	٧			ergens and parameter was
Payroll Register and approved timesheets,(For Selected Month). Time sheets support payroll.			٧	٧			
Salary Supporting Documentation (For Selected Individuals). Rates of pay are supported by documentation info the personnel file.			٧	٧			
Payroll Tax Payment Documentation (For Selected Month). Payroll Tax documentation was provided that proves payroll tax payments were made.			٧	٧			
Benefits Invoices and Payments (For Selected Month). Invoices and proof of payment that support organizations benefits			٧	٧			
Client Contributions Deposits & Supporting Docs. Client contributions were handled as per policy, deposited, and utilized for their intent.			>	٧		1.8	
Copay Billing and Collection - CoPay Aging, Invoices, payment docs. (CCE, ADI) (For Selected Month) Supporting documentation supports DOEA co-pay guidelines.			٧	٧			
Contract Fund Management of monthly spending	CCE, ADI	<b>V</b>			٧		Surplus deficit i Management of were inadequat uninterrupted of period. Contract for adequate m
IT System Back-up Log or Screenshot (For Selected Month). Back-up logs or screenshots substantiate policy.		n since				٧	Not reviewed
Financial Reporting:							
- Match/In-Kind is presented and reported properly.		v	٧	٧	15) 121. 12		
- Chart of Accounts (all segments). Chart of Accounts was provided to ensure DOEA funded programs are set up to be recorded separately.		٧	<b>V</b>	٧	· 1		The second second
- Trial Balance. Trial Balance was provided	2002, page of the control of the con	V	٧	٧	Law		
- Organization Balance Sheet. BS was provided and reviewed for any abnormalities and reconciles to TB.		٧	٧	٧			Na Harana katali Na harana katali
- Statement of Activities (or Income Statement) for selected funded program. Statements are reviewed and do not indicated a large income or loss.	And the second	tan and <b>V</b> ariable	<b>V</b>	100	٧	1 *13,000	Narratives
- Surplus/Deficits and narratives provided monthly.	CCE, ADI	V			٧		Surplus/Deficite Spending guide
Detail GL report for selected months     Invoices & payments will be selected from these detail reports. Detailed GL for selected programs and months was provided. Invoice sampling was chosen and requested.	provide de la companya de la company	<b>V</b>	٧	٧			
- Selected invoices and payments from the detail GL report. Invoices were reviewed for proper program allocation and to ensure expense is allowable to the programs.		in the second of the second	. V	٧	. 6.		YTD TB provid
- Accounts Payable/Accounts Receivable Aging. Reports reconcile to the TB and does not reflect old and unpaid invoices.	Parkers of a superior of the	V	٧	٧	- A		and the second second

Completed By:	Paula Moore and Zakiya Waller	
Date :	May 20, 2023	

AREA OF REVIEW	CC	<b>OMMENTS</b>
PART 1. ACCOUNTING		
A. Organizational Controls	YES NO NIA	
Accounting policy & procedures manual	TEG   NO   NIA	
a. Are the policies adequate to maintain separate records of the receipts	X	
and expenditures related to each grant or award?		
Are expenditures for each grant or award recorded appropriately to budget categories?	X	
2. The provider is complying with the provisions of	X	
Chapter 119,F.S. (Sunshine Law) to allow public access to records?		
The provider is complying with Section 286.25, F.S. (statement of state sponsorship)	X	
regarding sponsorship requirements?	The first was some the court of the contract o	
The provider is complying with section 216.347,F.S.	x	
prohibiting the expenditure of contract funds to lobby		
the legislature, a judicial branch or a state agency?		
5. The provider has properly completed the Certification	X	
Regarding Lobbying if the contract contains federal		
funds in excess of \$100,000?	and the second second second second second	
3. The provider has properly completed the certification	<u> </u>	
Regarding Debarment, Suspension, Ineligibility and		
Voluntary Exclusion if the contract contains federal		
funding in excess of \$25,000 and the provider's	X	
independent auditor completed a Certification		
Regarding Debarment, Suspension, Ineligibility		
and Voluntary Exclusion if required to audit contracts		
containing federal funds.		
'. Is the Provider compliant with the 30 day processing of the	x	
contract/amendment as requested by AAAPP?		
Does the chart of accounts provide for identifying	X	
program expenses & revenues separately?		
Does Provider insurance include coverage of employees handling	X	
funds and signing checks? The provider has submitted		
a current Certificate of Insurance to the AAA verifying		
adequate liability insurance coverage?		
Are all accounting records secured (electronically and physically)?	X	
f. If applicable all approved subcontracts contain the required clauses	X	
and provisions specified in the contract between the		
AAA and the provider?		
2. Are all records are retained for a period of 6 years?	X	
Are internal control processes appropriate for	X	
organizational structure & size of the agency?		
4. If applicable the provider has developed a policy regarding	L X	
frequency type of administrative monitoring to ensure compliance and accountability of subcontractors with state and federal		
requirements.	on the first and the control of the	
5. If applicable Administrative monitoring reports are issued to		
subcontractors within 45 days of the desk review or on-site visit.		
If applicable did the provider follow up on monitoring issues with	X X	
subcontractors in a timely manner and were all issues resolved?		
7. If applicable were any disallowed costs or paybacks from contractors	L X	
reported to the AAA?		

distributions to related parties.	TO SHEET OF VIEW WARRANTS OF	<b>发展</b>		Agreem and the control of the second second of
27. Review Income statement w/trial balance for the same period.	X		STREET, STREET	Company of the second
8.a. Are DOEA forms 105 Receipts and Expenditures and 106 Request for Payment	X			
submitted to the AAAPP in a timely manor as required by your contract?				EST OF RESPUESED OF
8.b. Are contract year end Close Out Reports submitted in a timely manor?	X			COLUMN TO THE SECOND
29. Are Service Cost Reports submitted in a timely manor as required by your contract?	X	1	<b>经</b> 种的。	
30. Does the Agency have a federally approved Indirect Cost Rate?		X		The Marting of Participation of
AREA OF REVIEW	T-2817			
B. Review and Audit				town case Village of Freign and a second control of the second con
D. Review and Addit	YES	NO	N/A	The State of the s
Did the prior monitoring yield any recommendations?		x		
If so, were they complete?		115 16		
		The P		
2. Has there been an independent audit in the last year?	x			2022 audit and 990 are in process
3. Did the last audit yield any findings?		x		process
		•		and the second section of
4. If there were findings, were they corrected?		107-50	X	<b>可能是不够有效。</b>
			to Accid	12/31/21 86 days cash on-
				hand. 12/31/22 7 days. 2022
5. Utilizing the latest audit report, how many days of cash flow are indicated?	x			year average 34 days
			A-0.00	Telep 1 morning s
C. Property and Equipment	YES	NO	N/A	
A letter a resolve for court and and		erandesus.		
Is there a procedure for recording property and	x			Market Committee
equipment?  2. Is the property ledger maintained so that any item of				
property can always be located and identified?	<u> </u>			
Property records are maintained listing a description		Marie Marie	mice and	There is not a control of
of the property, serial number, funding source,	A CONTRACTOR OF THE CONTRACTOR	37 359		
date of purchase, unit cost, location,				TO THE WAY AND THE PARTY OF THE
condition, transfer, replacement or disposition of the		1		TARREST OF THE PROPERTY.
property and is depreciation recorded?				
				trough and are designed to
4. Is a complete physical inventory of all property and	X			
equipment made at least annually?				
5. Are retirements and disposals properly approved and	X	E SE	NO.	(1) 中国社会区域的企业。
recorded?	是於自然不同的。			on to the least concern of
6. Has the Board of Directors established a written capitalization	X			
policy?			A SICE	是是国家产品,多位1980年的特别。1910年
7. Is the fixed asset ledger reconciled to the general ledger?	<u> </u>	55.05	AP BALLS	ELEMENT IS THE YEAR IN
				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
				where produces in take a party

	records listing all clients owing fees and the	X			
WATTER	account balances?				
4.	Fees received are recorded in accounting records as program income.	- X	Mary Co		
5.	Are uncollectible written off?	X			
6.	Is there a procedure for refunding overpayments?	X	1		
	H. Budgets	YES	NO	N/A	
1	Are budgets maintained and compared to actuals?	x		1	
	Are reports prepared for the Board of Directors which relate the YTD Budget to YTD Expense?	x			
	AREA OF REVIEW				
	I. Payroli	YES	NO	N/A	
	Is there a payroll procedure?	X	Des.		
2.	Are authorization of payroll, recording the payroll, and	X			Autority and the same
	disbursing the payroll checks separate functions?	ASSESSED TO THE PARTY OF THE PA	Name of the	1000aga	
	How many bank accounts does the agency have?  Are steps taken to guard against paying checks to improper or fictitious employees?	X			2 checking accts
5.	Are steps taken to ensure that the total dollar amount	x			
	of payroll is verified and posted?				
6.	Are employment records kept separate from	x			
7	payroll? Do all employees use time sheets?	X			
	Is the agency current with payroll taxes?	x		e san	
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	X			The second second
	and software to recover from losses or outages of the computer system per 44-4.070, Florida Administrative Code?				
	Compacer system per 44-4,070, i folicid Administrative Code;				
					assessments and updating
					client records were not kept up to date. Monetary payback was
					required. Due to the eCIRTS
					implementation accommodation
					was made to allow time to
4.	The provider is current on all data entry required for Client Information, Registration and Tracking System		X		update client records.
	(eCIRTS)?				
5.	The provider validates data in eCIRTS?	X			
					in process and monitored by
	The provider will enter all data into eCIRTS by the required date stated in your contract.		X		AAAPP program staff agency enters data
1.	If the AAAPP enters data the AAAPP must receive data by the required date stated in your contract.			X	CARES implemented a
8.	The provider maintains alternate plans for capturing and reporting data if eCIRTS is down for an extended period of time?	X			spreadsheet to track dates
	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	X	24,5	更對	
	documentation is maintained and reviewed for accuracy by a responsible official.				
2.	Donated in-kind material items the type of item, value	X		-15585	
	and valuation method is maintained.		107734		
3.	Donated space in-kind supporting documentation is maintained.	X		STORY	
	FINDINGS AND CONCERNS ARE NOTED ON THE FISCAL MONITORING REPORT 2022 ACCOMPAN	YING THIS RE	PORT		

to postupor ando, componero pie propagno in appela	
with 287.057,F.S.	
4. Are steps taken to ensure the best price for merchandise?	X
Is there separation between authorizing, recording, and custody of merchandise purchases?	X I
Is immediate control established at delivery?	X
7. Are procedures used to ensure what is ordered is	X .
received?	
Does the agency use its sales tax exemption number?	X
The provider is purchasing products or materials with	X
recycled content in accordance with section 403.7065 and 287.045, F.S.?	The state of the s
AREA OF REVIEW	providence acceptable of a second of the sec
E. Cash Disbursements	YES NO NIA
1. Is there a cash disbursements procedure?	x
2. Are authorizing and recording functions separated?	X
Are spoiled and/or voided checks accounted for properly?	X BALL BE SEED OF THE SEED OF
4. Are disbursements supported by appropriate	L X
documentation? (Invoices/receipts)  5. Are invoices and supporting papers canceled upon payment?	
Are invoices and supporting papers canceled upon payment?     Are ledgers/journals reconciled to bank statements on	X
a monthly basis?	M. N. Seriana, A. Chennardon, M. C. Carrier, M. Carrier, M. C. Carrier, M. Carrie
7. Is the bank statement opened by a different person other	x
than a staff member that is running payables?	
8. Are the bank reconciliations current?	X X
When not in use, are checks locked in a secure cabinet?	X
10. Surplus cash generated from previous contracts is tracked	X I Land China to the control of the
separately and used as program income?  11. If a Interest bearing account is utilized the Interest earned from	X
advance payments of general revenue/federal funds are identified	
and returned to the AAA on a quarterly basis?	
12. Are general ledger control totals maintained?	x
13. Are accounts payable reconciled to the general ledger	X
account?	
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 AAAI	DD
of the provider has been overpaid, the provider has made arrangements to reinfolise the Anni	
16. Are invoices paid within 30 days of receipt or by the date	x
designated by the subcontractor/vendor?	
AREA OF REVIEW	
F. Accounts Receivable/Revenue	YES NO N/A
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	L X
each deposit made?	
5. Are all cash receipts immediately recorded?	X X
Are accounts receivables reconciled to the general ledger     accounts monthly?	X I
7. Is documentation kept for in-kind revenue/match & donations?	[XT]
1. Is assume manifer for in-think resemble material a deligations.	

18. Has there been a perceived real or apparent conflict of interest?  19. Are allocated funds being expended in such a manner to avoid a surplus of funds at the end of the contract?	Board President, Board resolved the issue during the February 2023 meeting, Financial records indicate that all payments of rent were not allocated to DOEA programs.
20. If applicable are requests for advances and reimbursements	x   x
approved by an appropriate official.  21. Policies that are specific to Government programs are communicated to the organizations personnel.	X X
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 X
	produce the state of the state