

June 2, 2023

AGENDA ITEM #7G(2)

10/16/2023

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).

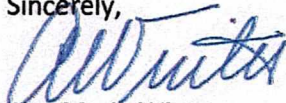
The fiscal monitoring review performed is intended to determine and provide assurance that CARES is performing in accordance with the non-programmatic terms and conditions of the contracts between Community Aging and Retirement Services, Inc. (CARES) and AAAPP.

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,



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					
AREA OF REVIEW		Program	Desk Review	On-Site Review	In Compliance			Comments:
					Yes	No	N/A	
A. Previous Monitoring								
14:146	Review previous monitoring for any and all recommendations and/or corrective actions.	CCE, ADI, HCE, OAA, LSP, ARP	✓	✓	✓			Reviewed Prior Y CY program and reviewed and ide period.
B. Provider Governance & Administration & Policies								
	Certificates of Insurance and/or Self Insured Letter		✓	✓	✓			Renews 6/1/2023
	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)		✓	✓	✓			
	Fiscal Department Organizational Chart (for large agencies or Counties)						✓	
	Bank Signature Authorization Documentation for all related bank accounts		✓					
	Approved Board Meeting Minutes (For selected months)		✓	✓	✓			Received all 2022 2023
	Subcontractor Policy and procedure (Monitoring & Procurement) (If changed from previous year)				✓		✓	No change from
	Data Integrity and Safeguarding Information Policy and Procedures (If changed from previous year)				✓		✓	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				✓		✓	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 & Data Protection				✓		✓	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.		✓	✓	✓			2021 Audit Report available until Jur available
C. Sub-contractor/Sub-Recipient/Vendor Review								
	Provider complies with monitoring	CCE, ADI, HCE, OAA, LSP, ARP	✓	✓	✓			
	Provider Complies with the Anti-discrimination and civil rights (Attestation & Contract)-annually	CCE, ADI, HCE, OAA, LSP, ARP	✓	✓	✓			
	Provider Complies with its own IT, Procurement, and Data Integrity/Safeguarding Information procedures (Attestation, Contract, Monitoring Tool)-annually	CCE, ADI, HCE, OAA, LSP, ARP	✓	✓	✓			
	Provider's Sub-contractor contract includes and complies with anti-lobbying (Attestation & Contract)-annually	CCE, ADI, HCE, OAA, LSP, ARP	✓		✓			
	Provider's Sub-contractor contract includes a Conflict of Interest disclosure (Attestation & Contract)-annually	CCE, ADI, HCE, OAA, LSP, ARP	✓		✓			
	Provider's Sub-contractor complies with DOEA Level 2 Background Screening (Attestation, Contract, Monitoring Tool)	CCE, ADI, HCE, OAA, LSP, ARP		✓	✓			
	Provider has provided Invoice and Proof of Payment (For Selected Month(s))	CCE, ADI, HCE, OAA, LSP, ARP	✓	✓	✓			

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	Provider has provided Invoice and Proof of Payment (For Selected Month(s))	CCE, ADI, HCE, OAA, LSP, ARP	✓	✓	✓			

Completed By: Paula Moore and Zakiya Waller

Date : May 20, 2023

AREA OF REVIEW

COMMENTS

PART 1. ACCOUNTING

A. Organizational Controls

Accounting policy & procedures manual

YES NO N/A

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

distributions to related parties.

27. Review Income statement w/trial balance for the same period.	X		
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		
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 prior monitoring yield any recommendations? If so, were they complete?		X	
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?	X		

2022 audit and 990 are in process

12/31/21 86 days cash on-hand. 12/31/22 7 days. 2022 year average 34 days

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		

3. The provider maintains detailed accounting records listing all clients owing fees and the account balances?
4. Fees received are recorded in accounting records as program income.
5. Are uncollectible written off?
6. Is there a procedure for refunding overpayments?

X		
X		
X		
X		
YES	NO	N/A
X		
X		

H. Budgets

1. Are budgets maintained and compared to actuals?
2. Are reports prepared for the Board of Directors which relate the YTD Budget to YTD Expense?

YES	NO	N/A
X		
X		

AREA OF REVIEW

I. Payroll

1. Is there a payroll procedure?
2. Are authorization of payroll, recording the payroll, and disbursing the payroll checks separate functions?
3. How many bank accounts does the agency have?
4. Are steps taken to guard against paying checks to improper or fictitious employees?
5. Are steps taken to ensure that the total dollar amount of payroll is verified and posted?
6. Are employment records kept separate from payroll?
7. Do all employees use time sheets?
8. Is the agency current with payroll taxes?
9. Time Sheet review, are specific programs listed?
10. Compare Agency Application with FTE's charged to specific programs.

YES	NO	N/A
X		
X		
X		
X		
X		
X		
X		

2 checking accts

J. SYSTEMS MANAGEMENT

1. The provider maintains written policies and procedures for systems management?
2. Procedures are in place to maintain system security?
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?

YES	NO	N/A
X		
X		
X		

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 update client records.

4. The provider is current on all data entry required for Client Information, Registration and Tracking System (eCIRTS)?

	X	

5. The provider validates data in eCIRTS?

X		
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6. The provider will enter all data into eCIRTS by the required date stated in your contract.
7. If the AAAPP enters data the AAAPP must receive data by the required date stated in your contract.

	X	
		X

in process and monitored by AAAPP program staff agency enters data CARES implemented a spreadsheet to track dates

8. The provider maintains alternate plans for capturing and reporting data if eCIRTS is down for an extended period of time?

X		
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PART 2. DONATED/IN-KIND SERVICES

A. Donated/In-Kind Procedures

1. Volunteer In-Kind services time sheets or other supporting documentation is maintained and reviewed for accuracy by a responsible official.
2. Donated in-kind material items the type of item, value and valuation method is maintained.
3. Donated space in-kind supporting documentation is maintained.

YES	NO	N/A
X		
X		
X		

FINDINGS AND CONCERNS ARE NOTED ON THE FISCAL MONITORING REPORT 2022 ACCOMPANYING THIS REPORT

to contract and/or competitive and procedures in accordance with 287.057, F.S.

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 separated?	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		

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

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.

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AREA OF REVIEW						Program	Desk Review	On-Site Review	In Compliance			Comments:
									Yes	No	N/A	
D.	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.						✓	✓	✓			Final Year Statement
	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.						✓	✓	✓			Reconciliations correct December,
	Credit Card Invoices & Supporting Documentation (for the selected month). Provide invoices or documentation substantiated the paid credit card charges.							✓	✓			
	Payroll Register and approved timesheets,(For Selected Month). Time sheets support payroll.							✓	✓			
	Salary Supporting Documentation (For Selected Individuals). Rates of pay are supported by documentation info the personnel file.							✓	✓			
	Payroll Tax Payment Documentation (For Selected Month). Payroll Tax documentation was provided that proves payroll tax payments were made.							✓	✓			
	Benefits Invoices and Payments (For Selected Month). Invoices and proof of payment that support organizations benefits							✓	✓			
	Client Contributions Deposits & Supporting Docs. Client contributions were handled as per policy, deposited, and utilized for their intent.							✓	✓			
	Coplay Billing and Collection - CoPay Aging, Invoices, payment docs. (CCE, ADI) (For Selected Month) Supporting documentation supports DOEA co-pay guidelines.							✓	✓			
	Contract Fund Management of monthly spending					CCE, ADI	✓			✓		Surplus deficit report Management of contracts were inadequate to uninterrupted client period. Contract for adequate monitoring
	IT System Back-up Log or Screenshot (For Selected Month). Back-up logs or screenshots substantiate policy.										✓	Not reviewed
	Financial Reporting:											
	- Match/In-Kind is presented and reported properly.						✓	✓	✓			
	- Chart of Accounts (all segments). Chart of Accounts was provided to ensure DOEA funded programs are set up to be recorded separately.						✓	✓	✓			
	- Trial Balance. Trial Balance was provided						✓	✓	✓			
	- Organization Balance Sheet. BS was provided and reviewed for any abnormalities and reconciles to TB.						✓	✓	✓			
	- Statement of Activities (or Income Statement) for selected funded program. Statements are reviewed and do not indicated a large income or loss.						✓	✓		✓		Narratives
	- Surplus/Deficits and narratives provided monthly.					CCE, ADI	✓			✓		Surplus/Deficits Report Spending guidance
	- 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.						✓	✓	✓			
	- 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.						✓	✓	✓			YTD TB provided
	- Accounts Payable/Accounts Receivable Aging. Reports reconcile to the TB and does not reflect old and unpaid invoices.						✓	✓	✓			

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June 2, 2023

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

Dear Ms. Rosa:

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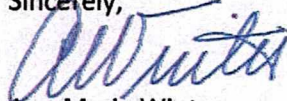
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Sincerely,



Ann Marie Winter
Executive Director



**GENERAL REVENUE FISCAL MONITORING 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 MONITORING 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

GENERAL REVENUE FISCAL MONITORING REPORT

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

**GENERAL REVENUE FISCAL MONITORING REPORT
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.

**GENERAL REVENUE FISCAL MONITORING REPORT
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

Provider is responsible for the programmatic, fiscal, and operational management of Programs.

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 MONITORING REPORT
FOR 2022 CONTRACT YEAR
JUNE 2, 2023**

CORRECTIVE ACTION PLAN

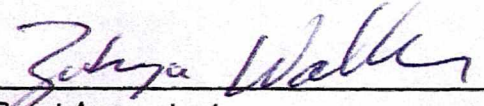
Provider is responsible for the programmatic, fiscal, and operational management of Programs. AAAPP will provide technical support to assist with contract compliance.

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 10th of month to AAAPP Program and Finance.
2. 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.

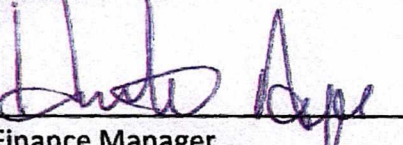
**GENERAL REVENUE FISCAL MONITORING REPORT
FOR 2022 CONTRACT YEAR
JUNE 2, 2023**

Signatures:



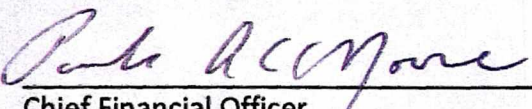
Grant Accountant

6/2/2023
Date



Finance Manager

6/2/2023
Date



Chief Financial Officer

6/2/2023
Date

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					
AREA OF REVIEW		Program	Desk Review	On-Site Review	In Compliance			Comments:
					Yes	No	N/A	
A.	Previous Monitoring							
14:146	Review previous monitoring for any and all recommendations and/or corrective actions.	CCE, ADI, HCE, OAA, LSP, ARP	✓	✓	✓			Reviewed Prior Y CY program and reviewed and ide period.
B.	Provider Governance & Administration & Policies							
	Certificates of Insurance and/or Self Insured Letter		✓	✓	✓			Renews 6/1/2023
	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)		✓	✓	✓			
	Fiscal Department Organizational Chart (for large agencies or Counties)						✓	
	Bank Signature Authorization Documentation for all related bank accounts		✓					
	Approved Board Meeting Minutes (For selected months)		✓	✓	✓			Received all 2022 2023
	Subcontractor Policy and procedure (Monitoring & Procurement) (If changed from previous year)				✓		✓	No change from
	Data Integrity and Safeguarding Information Policy and Procedures (If changed from previous year)				✓		✓	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				✓		✓	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 & Data Protection				✓		✓	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.		✓	✓	✓			2021 Audit Report available until Jur available
C.	Sub-contractor/Sub-Recipient/Vendor Review							
	Provider complies with monitoring	CCE, ADI, HCE, OAA, LSP, ARP	✓	✓	✓			
	Provider Complies with the Anti-discrimination and civil rights (Attestation & Contract)-annually	CCE, ADI, HCE, OAA, LSP, ARP	✓	✓	✓			
	Provider Complies with its own IT, Procurement, and Data Integrity/Safeguarding Information procedures (Attestation, Contract, Monitoring Tool)-annually	CCE, ADI, HCE, OAA, LSP, ARP	✓	✓	✓			
	Provider's Sub-contractor contract includes and complies with anti-lobbying (Attestation & Contract)-annually	CCE, ADI, HCE, OAA, LSP, ARP	✓		✓			
	Provider's Sub-contractor contract includes a Conflict of Interest disclosure (Attestation & Contract)-annually	CCE, ADI, HCE, OAA, LSP, ARP	✓		✓			
	Provider's Sub-contractor complies with DOEA Level 2 Background Screening (Attestation, Contract, Monitoring Tool)	CCE, ADI, HCE, OAA, LSP, ARP		✓	✓			
	Provider has provided Invoice and Proof of Payment (For Selected Month(s))	CCE, ADI, HCE, OAA, LSP, ARP	✓	✓	✓			

Annual Fiscal Monitoring Report		Monitor:		Zakiya Waller, Paula Moore		
AGENCY: Community Aging and Retirement Services, Inc. dba/CARES		Monitoring Dates:		5/12/2023		
PROGRAM(S): CCE, ADI, HCE, OAA, LSP, ARP						
AREA OF REVIEW		Program	Desk Review	On-Site Review	In Compliance	Comments:
					Yes No N/A	
D:	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.		✓	✓	✓	Final Year Statement
	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.		✓	✓	✓	Reconciliations as of December,
	Credit Card Invoices & Supporting Documentation (for the selected month). Provide invoices or documentation substantiated the paid credit card charges.			✓	✓	
	Payroll Register and approved timesheets.(For Selected Month). Time sheets support payroll.			✓	✓	
	Salary Supporting Documentation (For Selected Individuals). Rates of pay are supported by documentation info the personnel file.			✓	✓	
	Payroll Tax Payment Documentation (For Selected Month). Payroll Tax documentation was provided that proves payroll tax payments were made.			✓	✓	
	Benefits Invoices and Payments (For Selected Month). Invoices and proof of payment that support organizations benefits			✓	✓	
	Client Contributions Deposits & Supporting Docs. Client contributions were handled as per policy, deposited, and utilized for their intent.			✓	✓	
	Copay Billing and Collection - CoPay Aging, Invoices, payment docs. (CCE, ADI) (For Selected Month) Supporting documentation supports DOEA co-pay guidelines.			✓	✓	
	Contract Fund Management of monthly spending	CCE, ADI	✓		✓	Surplus deficit rep Management of contracts were inadequate to ensure uninterrupted client period. Contract fit for adequate monitoring
	IT System Back-up Log or Screenshot (For Selected Month). Back-up logs or screenshots substantiate policy.				✓	Not reviewed
Financial Reporting:						
	- Match/In-Kind is presented and reported properly.		✓	✓	✓	
	- Chart of Accounts (all segments). Chart of Accounts was provided to ensure DOEA funded programs are set up to be recorded separately.		✓	✓	✓	
	- Trial Balance. Trial Balance was provided		✓	✓	✓	
	- Organization Balance Sheet. BS was provided and reviewed for any abnormalities and reconciles to TB.		✓	✓	✓	
	- Statement of Activities (or Income Statement) for selected funded program. Statements are reviewed and do not indicated a large income or loss.		✓	✓	✓	Narratives
	- Surplus/Deficits and narratives provided monthly.	CCE, ADI	✓		✓	Surplus/Deficits Reconciling Spending guidance
	- 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.		✓	✓	✓	
	- 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.		✓	✓	✓	YTD TB provided
	- Accounts Payable/Accounts Receivable Aging. Reports reconcile to the TB and does not reflect old and unpaid invoices.		✓	✓	✓	

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

AREA OF REVIEW

COMMENTS

PART 1. ACCOUNTING

A. Organizational Controls

Accounting policy & procedures manual

YES NO N/A

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

distributions to related parties.

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 prior monitoring yield any recommendations? If so, were they complete?		X	
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?	X		

2022 audit and 990 are in process

12/31/21 86 days cash on-hand. 12/31/22 7 days. 2022 year average 34 days

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		

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 uncollectible written off?	X		
6. Is there a procedure for refunding overpayments?	X		

H. Budgets

YES	NO	N/A
X		
X		

AREA OF REVIEW

I. Payroll

YES	NO	N/A
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		

2 checking accts

J. SYSTEMS MANAGEMENT

YES	NO	N/A
X		
X		
X		

4. The provider is current on all data entry required for Client Information, Registration and Tracking System (eCIRTS)?			X
5. The provider validates data in eCIRTS?	X		
6. The provider will enter all data into eCIRTS by the required date stated in your contract.		X	
7. If the AAAPP enters data 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 eCIRTS is down for an extended period of time?	X		

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 update client records.

in process and monitored by AAAPP program staff agency enters data CARES implemented a spreadsheet to track dates

PART 2. DONATED/IN-KIND SERVICES

A. Donated/In-Kind Procedures

YES	NO	N/A
X		
X		
X		

FINDINGS AND CONCERNS ARE NOTED ON THE FISCAL MONITORING REPORT 2022 ACCOMPANYING THIS REPORT

to contract under competitive bid procedures in accordance with 287.057, F.S.

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 separated?	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		

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

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.