



9549 Koger Blvd, Suite 100, St. Petersburg, FL 33702 • 727-570-9696 • [www.aaapp.org](http://www.aaapp.org)

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August 21, 2024

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

Dear Ms. Amato:

Enclosed please find the report for the FY 2023 Annual Fiscal Monitoring conducted by Parul Handa, Grant Accountant of the Area Agency on Aging of Pasco-Pinellas, Inc. (AAAPP).

The fiscal monitoring process identified several deficiencies in contract compliance. The financial reporting standards were adequately met but the documents and backups required for monitoring were not available. There is a written document stating the reason for unavailable requested documents. These deficiencies resulted in findings to be addressed in Corrective Action Plan, outlined in the Fiscal Monitoring Report.

The cooperation and assistance of Lisa Arroyo, throughout the monitoring process is greatly appreciated. Should you have any questions or comments concerning this report, please do not hesitate to contact me at: 727.570.9696 ext 266.

Sincerely,

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

Ann Marie Winter  
Executive Director

**Area Agency on Aging of Pasco-Pinellas, Inc.**  
Fiscal Monitoring for the Funding Year 2023

<b>AGENCY/PROGRAM:</b> Community Aging and Retirement Services, Inc. dba CARES
<b>Completed By:</b> Lisa Arroyo
<b>Date :</b> 06/24/2024

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

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

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

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

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

X		
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26. The Board of Directors is made aware of purchases from and

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

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		

**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 property 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		

## Parul Handa

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**From:** Kristin Amato <kamato@caresfl.org>  
**Sent:** Wednesday, June 26, 2024 12:48 PM  
**To:** Kristina Jalazo; Lisa Arroyo; Nicole Newlon  
**Cc:** Parul Handa; Zakiya Waller; David Longspaugh  
**Subject:** Re: CARES Checks Requested Dec 2023

### *EXTERNAL EMAIL TO AAAPP – Use caution*

**Ms. Kristina Jalazo,**

Thank you and your team for coming on Monday for the Fiscal Monitoring. It was a pleasure to meet you and your team. As you are aware there are several documents, we as a team are not able to produce.

On Friday, January 26, 2024, while Jemith Rosa was still the President and CEO, she states she couldn't take her computer home as it was too big and would not fit in her back office. As you are all aware she was going to be a consultant with CARES after her medical leave. On Sunday, January 28, 2024, Jemith Rosa came into her office and had a former employee who left our company on September 21, 2023, come in and transfer her hard drive information from her in office computer to an external hard drive. The former employee's name is Chris Adebajo. On February 7, 2024, our IT consulting company deactivated access to our company email from Jemith Rosa and had her email transferred to me. At that time, I noticed that there were no emails to be retrieved. We had our IT company look into this and it appears as her email had been permanently deleted. They were not able to retrieve any of the emails in her file.

An executive decision was made to terminate Ms. Rosa's consulting agreement on February 22, 2024 due to not meeting the expectations of her contract. On Tuesday, March 5, 2024, Ms. Rosa was asked to please send over templates for invoices and templates for reports that were coming due. She said she would have to check her email as she no longer had the external hard drive. On March 14, 2024, she was contacted again, as no templates were found. At that time, we had our IT company search for her work computer and it was noted that her work computer had been cleared out. Ms. Rosa had her daughter bring a binder filled with grant information and the binder for the Dade City building. Ms. Rosa was contacted 1 final time for documents on April 1, 2024 for another set of documents needed for a grant, which she states she did not have.

Upon several thorough searches of our building, we are confident to say that we are not in possession of the loan agreements made by Ms. Rosa and previous management or any of the backup documentation that you have requested. Please know that cooperating with AAAPP is of the utmost importance to us. As stated above to recap prior to her departure from CARES as the President and CEO, she had access to the building after hours and did have former employee come to assist transferring her hard drive. At that time, we were not aware of what other documents could have left the building. 2 Binders were returned, but those were not the ones that had loan agreements or back up documentation. It was not until you

asked for the documents for the Fiscal Monitoring that we were made aware that those documents were missing. Our Legal Counsel Nicole Newlon has been added to this email and has been given the information above as well.

Kind Regards,

Kristin Amato RN,BSN



*Kristin Amato RN, BSN*

Chief Executive Officer ( CEO) and President  
Community Aging & Retirement Services, Inc. dba CARES  
Rao Musunuru, M.D. Enrichment Center  
12417 Clock Tower Parkway  
Hudson, FL 34667  
Email: Kamato@caresfl.org  
Office: 727-862-9291 x 2009  
Fax: 727-857-6913

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**From:** Kristina Jalazo <kristina.jalazo@aaapp.org>  
**Sent:** Tuesday, June 25, 2024 2:14 PM  
**To:** Kristin Amato <kamato@caresfl.org>; Lisa Arroyo <larroyo@caresfl.org>  
**Cc:** Parul Handa <parul.handa@aaapp.org>; Zakiya Waller <zakiya.waller@aaapp.org>  
**Subject:** FW: CARES Checks Requested Dec 2023

Good afternoon, Lisa and Kristin  
Please provide us with the detailed written statement of why you are unable to provide us with backup documentation. The email will suffice in this case.  
Please elaborate on your recent data breach and any other issues that are preventing you from producing documentation requested, including backups.  
Thank you

-----Original Message-----

From: Lisa Arroyo <larroyo@caresfl.org>  
Sent: Tuesday, June 25, 2024 9:14 AM  
To: Parul Handa <parul.handa@aaapp.org>

Cc: Zakiya Waller <zakiya.waller@aaapp.org>  
Subject: RE: CARES Checks Requested Dec 2023

EXTERNAL EMAIL TO AAAPP – Use caution

Hi Parul,

There aren't any. I only have checks being deposited and checks being issued. Jemith would go off site and meet with him then come in with a check. That is my understanding. I don't believe there were ever any formal loan agreements drawn for any of the officer/private loans, I have yet to come across one.

I went through all my records yesterday and what I sent is all I have.

I can research his history if you like. Go back further and see if I can tie it together or find anything useful. He was reimbursed quite a bit between April and July of last year.

Let me know how you would like me to proceed.

Lisa Arroyo  
Finance Director  
Direct Line: (727) 862-9291 EXT: 2071  
Cell Phone: (609) 341-6255  
Email: larroyo@caresfl.org

-----Original Message-----

From: Parul Handa <parul.handa@aaapp.org>  
Sent: Tuesday, June 25, 2024 9:04 AM  
To: Lisa Arroyo <larroyo@caresfl.org>  
Cc: Zakiya Waller <zakiya.waller@aaapp.org>  
Subject: RE: CARES Checks Requested Dec 2023

Lisa,

Can you please send the original Loan documents for Rao Musunuru.

-----Original Message-----

From: Lisa Arroyo <larroyo@caresfl.org>  
Sent: Tuesday, June 25, 2024 8:25 AM  
To: Parul Handa <parul.handa@aaapp.org>  
Subject: CARES Checks Requested Dec 2023

EXTERNAL EMAIL TO AAAPP – Use caution

Good morning,

Please see the attached for the checks requested.

If you need anything else, please let me know.

I will be out of the office tomorrow, June 26th (my birthday) and will return Monday, July 1st. I do not have access to my work email remotely so if there is something that you can't wait on please reach out to my cell (609) 341-6255 and I will try to address it promptly.

Have a wonderful day!

Lisa Arroyo  
Finance Director  
Direct Line: (727) 862-9291 EXT: 2071  
Cell Phone: (609) 341-6255  
Email: larroyo@caresfl.org

-----Original Message-----

From: Scanner <Scanner@caresfl.org>  
Sent: Tuesday, June 25, 2024 11:21 AM  
To: Lisa Arroyo <larroyo@caresfl.org>  
Subject: Send data from MFP15712792 06/25/2024 08:20

Scanned from MFP15712792  
Date:06/25/2024 08:20  
Pages:9  
Resolution:300x300 DPI

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Please do not reply to this email

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