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August 21, 2024

Joan Boles, CEO/President
Bay Area Legal Services, Inc.
1302 N. 19th Street, Suite 400
Tampa, FL 33605

Dear Mr. Woltmann:

Enclosed please find the report for the FY 2023 Annual Fiscal Monitoring made by Parul Handa of the Area Agency on Aging of Pasco-Pinellas, Inc.

The fiscal review performed was intended to determine and provide assurance that your agency is performing in accordance with the non-programmatic terms and conditions of the contract.

All monitoring standards were adequately met and as such your Agency is in full Fiscal Contractual Compliance.

Should you have any questions or comments concerning this report, please do not hesitate to contact me at: 727.570.9696 ext 230.

Sincerely,


Ann Marie Winter
Executive Director

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

AGENCY/PROGRAM:	Bay Area Legal Services, Inc.
Completed By:	Luz E. Vazquez
Date :	June 20, 2024

AREA OF REVIEW				COMMENTS
PART 1. ACCOUNTING				
A. Organizational Controls	YES	NO	N/A	
Accounting policy & procedures manual				
1.a. Are the policies adequate to maintain separate records of the receipts and expenditures related to each grant or award?	<input checked="" type="checkbox"/>			
1.b. Are expenditures for each grant or award recorded appropriately to budget categories?	<input checked="" type="checkbox"/>			
2. The provider is complying with the provisions of Chapter 119, F.S. (Sunshine Law) to allow public access to records?	<input checked="" type="checkbox"/>			
3. The provider is complying with Section 286.25, F.S. (statement of state sponsorship) regarding sponsorship requirements?			<input checked="" type="checkbox"/>	
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?	<input checked="" type="checkbox"/>			
5. The provider has properly completed the Certification Regarding Lobbying if the contract contains federal funds in excess of \$100,000?	<input checked="" type="checkbox"/>			
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.	<input checked="" type="checkbox"/>			
7. Is the Provider compliant with the 30 day processing of the contract/amendment as requested by AAAPP?	<input checked="" type="checkbox"/>			
8. Does the chart of accounts provide for identifying program expenses & revenues separately?	<input checked="" type="checkbox"/>			
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?	<input checked="" type="checkbox"/>			
10. Are all accounting records secured (electronically and physically)?	<input checked="" type="checkbox"/>			
11. If applicable all approved subcontracts contain the required clauses and provisions specified in the contract between the AAA and the provider?			<input checked="" type="checkbox"/>	
12. Are all records are retained for a period of 6 years?	<input checked="" type="checkbox"/>			
13. Are internal control processes appropriate for organizational structure & size of the agency?	<input checked="" type="checkbox"/>			
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.			<input checked="" type="checkbox"/>	
15. If applicable Administrative monitoring reports are issued to subcontractors within 45 days of the desk review or on-site visit.			<input checked="" type="checkbox"/>	
16. If applicable did the provider follow up on monitoring issues with subcontractors in a timely manner and were all issues resolved?			<input checked="" type="checkbox"/>	
17. If applicable were any disallowed costs or paybacks from contractors reported to the AAA?			<input checked="" type="checkbox"/>	
18. Has there been a perceived real or apparent conflict of interest?		<input checked="" type="checkbox"/>		
19. Are allocated funds being expended in such a manner to avoid a surplus of funds at the end of the contract?	<input checked="" type="checkbox"/>			
20. If applicable are requests for advances and reimbursements approved by an appropriate official.	<input checked="" type="checkbox"/>			
21. Policies that are specific to Government programs are communicated to the organizations personnel.	<input checked="" type="checkbox"/>			
22. Does the Board of Directors approves all grant applications and is made aware of all major pledges?		<input checked="" type="checkbox"/>		The Board does not generally approve grant applications. Generally, the Board is advised of any major donations/contributions
23. Has the Agency had any acquisitions or mergers?		<input checked="" type="checkbox"/>		

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

If so, give detail.

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

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D. Purchasing

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

1. Is there a procedure for purchasing?
2. Is there a competitive bidding procedure?
3. Noncompetitive procurement and use of sole source is justified and documented reflecting that it was not feasible to contract under competitive bid procedures in accord with 287.057, F.S.
4. Are steps taken to ensure the best price for merchandise?
5. Is there separation between authorizing, recording, and custody of merchandise purchases?
6. Is immediate control established at delivery?
7. Are procedures used to ensure what is ordered is received?
8. Does the agency use its sales tax exemption number?
9. The provider is purchasing products or materials with recycled content in accordance with section 403.7065 and 287.045, F.S.?

AREA OF REVIEW

E. Cash Disbursements

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

1. Is there a cash disbursements procedure?
2. Are authorizing and recording functions separated?
3. Are spoiled and/or voided checks accounted for properly?
4. Are disbursements supported by appropriate documentation? (Invoices/receipts)
5. Are invoices and supporting papers canceled upon payment?
6. Are ledgers/journals reconciled to bank statements on a monthly basis?
7. Is the bank statement opened by a different person other than a staff member that is running payables?
8. Are the bank reconciliations current?
9. When not in use, are checks locked in a secure cabinet?
10. Surplus cash generated from previous contracts is tracked separately and used as program income?
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?
12. Are general ledger control totals maintained?
13. Are accounts payable reconciled to the general ledger account?
14. Is there a petty cash account?
15. If unallowable expenditures were charged against the contract, or the provider has been overpaid, the provider has made arrangements to reimburse the AAAPP.
16. Are invoices paid within 30 days of receipt or by the date designated by the subcontractor/vendor?

AREA OF REVIEW

F. Accounts Receivable/Revenue

YES	NO	N/A
X		
X		
X		
X		
X		
X		

1. Is there a procedure for A/R and cash receipts?
2. Are all checks stamped "For Deposit Only" upon receipt?
3. Are duplicate deposit slips maintained?
4. Are validated deposit tickets or slips obtained for each deposit made?
5. Are all cash receipts immediately recorded?
6. Are accounts receivables reconciled to the general ledger accounts monthly?
7. Is documentation kept for in-kind revenue/match & donations?

For checks going to BOA yes, others are stamped via the remote deposit machine

G. Billing

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

H. Budgets

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

AREA OF REVIEW

I. Payroll

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

5 Bank Accounts in Total

J. SYSTEMS MANAGEMENT

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

PART 2. DONATED/IN-KIND SERVICES

A. Donated/In-Kind Procedures

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

NO Donated In-Kind Services reported on AAAPP Contracts

SITE VISIT FINDINGS/COMMENTS:
