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September 23, 2021

Dr. Sandra Braham, CEO
Gulf Coast Jewish Family and Community Services, Inc.
14041 Icot Boulevard
Clearwater, FL 33760

Dear Dr. Braham:

Due to the Coronavirus the Department of Elder Affairs has issued modified requirements for 2020 fiscal monitoring. Your 2020 Fiscal Desk Review was completed by Zakiya Waller of the Area Agency on Aging of Pasco-Pinellas, Inc.

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


The modified requirements consisted of the following:

- A. Audit Report for 2020
- B. Income Statements for February 2020 and August 2020 with Trial Balances for the same period
- C. 2020 OAA Service Cost Reports for the most recent completed fiscal year – additional information may be requested during review
- D. IRS Form 990, with particular attention focused on Part VI
- E. Prior-year fiscal monitoring reports and follow up/corrective action plan status for any significant findings/non-compliance issues
- F. Certificates of Insurance – need to provide updated form once received.
- G. Support for Monthly Billing for the months of February 2020 and August 2020, ie. sign in sheets, mileage logs, client logs, invoices, checks, etc.) to support billing invoices
- H. Organizational Chart
- I. Equipment Purchasing Policy and Capitalization Policy

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

Should you have any questions or comments concerning this report, please do not hesitate to contact me at: 727.570.9696 ext 266.

Sincerely,


Ann Marie Winter
Executive Director

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

Participants: Jeff Rohleder

AAAPP Staff: Zakiya Waller, Grant Accountant

PROVIDER AGENCY/PROGRAM:
DATE:

AREA OF REVIEW	YES	NO	N/A	COMMENTS
A. Review and Audit				
1. Has there been an independent audit in the last year?	X			
2. Were there findings on the current audit?		X		
3. Is there a the corrective action plan?		X		
4. Were there findings in government awards?			X	
5. Was a corrective action plan established for government awards?			X	
6. Is the corrective action plan being followed?			X	
5. Utilizing the latest audit report, how many days of cash flow are indicated?	X			92.34

AREA OF REVIEW	YES	NO	N/A	COMMENTS
B. Balance Sheet and Income Statement				
1. Review Income statement w/trial balance for the same period.	X			
2. Are accounting controls in place for Grants Awarded?	X			
3. Are separate records of the receipts and expenditures kept for each grant/award?	X			
4. Expenditures for each grant/award are recorded by budget categories.	X			
5. The chart of accounts identify program revenue and expenses separately?	X			
6. Allocated funds are being expended to avoid surplus funds at contract close out?	X			
7. DOEA forms 105- Receipts and Expenditures and 106 Request for Payment received timely?	X			
8. Contract year end Close Out Reports submitted in a timely manor?	X			
9. Documentation to support billing invoices (ie sign in sheets, mileage logs, client logs, invoices, checks, etc.)	X			

AREA OF REVIEW	YES	NO	N/A	COMMENTS
C. Service Cost Reports				
1. Are Service Cost Reports submitted in a timely manor as required by your contract?	X			
2. Does the agency have a federally approved Indirect Cost Rate?	X			
3. Adequate response to inquiries.	X			
4. Accurate reporting provided.	X			

AREA OF REVIEW	YES	NO	N/A	COMMENTS
D. IRS Form 990				
1. Received	X			
2. Filed on time	X			
3. Part VI - did management delegate authority to another company or person?		X		
4. Part VI - did governing body maintain written documents	X			
5. Part VI - Section C - Does the agency provide public inspection of Form 990?	X			

AREA OF REVIEW	YES	NO	N/A	COMMENTS
E. Prior Fiscal Monitoring Reports/Follow-up/Corrective Action Plans				
1. Did the prior site visit yield any findings?		X		
2. If there were findings, were they corrected?			X	
3. Was the corrective action plan completed?			X	
4. Did the prior site visit yield any recommendations?			X	
5. Were recommendations implemented?			X	

AREA OF REVIEW	YES	NO	N/A	COMMENTS
F. Certificate of Insurance				
1. Received	X			
2. Adequate liability coverage is in place per contract	X			
3. Coverage is active	X			
4. AAAPP is named as Certificate Holder	X			

AREA OF REVIEW	YES	NO	N/A	COMMENTS
G. Property and Equipment				
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. Is a complete physical inventory of all property and equipment made at least annually?			X	
4. Has the Board of Directors established a written capitalization policy?	X			

DESK REVIEW FINDINGS/COMMENTS:
Thank you for submitting all necessary documents in a timely manner. I look forward to working with you throughout the contract year.