



Area Agency on Aging
of Pasco - Pinellas, Inc.

An Aging & Disability Resource Center

December 18, 2016

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— # —

Administrative Office

9549 Koger Blvd.

Suite 100

St. Petersburg, FL

33702

727-570-9696

Mr. Manny Long, Director of Financial Services
Pasco County Clerk Office
38053 Live Oaks Avenue
Dade City, Florida 33523

Dear Mr. Long:

Enclosed please find the report for the Annual Fiscal Monitoring made by Susan Collacchioni 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.

Thank you Mr. Long for your diligent work getting the County on track to becoming "low risk" once again. All of your hard work is appreciated and will be noted on Susan's fiscal monitoring's as we move forward.

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

Sincerely,

Mike Isaacson
Executive Director

Cc: Chantell Sicard, Operations Supervisor, Accounts Payable/Financial Services Division



- 23. Policies that are specific to Government programs are communicated to the organizations personnel.
- 24. The Board of Directors approves all grant applications and is made aware of all major pledges.
- 25. Has the Agency had any acquisitions or mergers?
If so, give detail.
- 26. Clients complaints are investigated by a responsible official and the AAAPP is notified of the complaint.
- 27. Prior to a vendor being utilized the application is reviewed by a responsible official to determine a possible conflict of interest.
- 28. The Board of Directors is made aware of purchases from and distributions to related parties.
- 29. Review Income statement w/trial balance for the same period.
- 30. (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?
(b) Are contract year end Close Out Reports submitted in a timely manor?
- 31. Are Service Cost Reports submitted in a timely manor as required by your contract?

X		
X		
	X	
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		

AREA OF REVIEW

B. Review and Audit

- 1. Did the prior site visit yield any recommendations?

If so, were they complete?

YES	NO	N/A
X		
	X	

For 2014 the County was identified as "high risk" due to failure to have their Single Audit completed within required time frame.

County must receive two (2) timely audits to be reinstated as "low risk". For 2015 Single Audit was completed on time.

- 2. Has there been an independent audit in the last year?

X		
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KPMG issued an Unmodified Opinion.

- 3. Did the last audit yield any findings?

X		
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Finding 2015-001 several audit differences and adjusting entries primarily in areas of debt issuance costs, capital assets, accrued compensated absences, liability for health claims & restricted cash. **Finding 2015-002** following the County's conversion of the utility billing system, there was a failure to reconcile accounts. **Finding 2015-003** County's loan tracking database does not track payoffs of loans or payments on these loans. Therefore financial statements are not correct. **Finding 2015-004** Dept. of Housing & Urban Development requires performance measurement updates and these reports did not agree to supporting documentation. **Finding 2015-005** eligibility for free or discounted bus pass applications were not reviewed timely or completely

- 4. If there were findings, were they corrected?

X		
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Finding 2015-001 County has hired new financial services managers that have developed corrective action plans. **Finding 2015-002** reorganization and staffing changes has resulted in the correction of this issue. **Finding 2015-003** as a result of many years of incorrect information from this database the County brought these functions in-house and are adding a completely new software system specific to this type of tracking. **Finding 2015-004** staff has been working with HUD to correct reporting. **Finding 2015-005** Management will establish procedures to reconcile & monitor the bus pass system.

C. Property and Equipment

1. Is there a procedure for recording property and equipment?
2. Is the property ledger maintained so that any item of property can always be located and identified?
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 recorded?
6. Has the Board of Directors established a written capitalization policy?
7. Is the fixed asset ledger reconciled to the general ledger?

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

Along with random sampling for verification.

D. Purchasing

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.?

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

EHEAP Specific:

10. Is there an EHEAP Policies and Procedures Manual?
11. Is the EHEAP Manual complete?

X		
X		

AREA OF REVIEW

E. Cash Disbursements

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 10 days of receipt or by the date designated by the vendor?

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

County does not request an advance.

The County follows the Florida Prompt Payment requirements. County has a total of 45 days for approval and payment.

AREA OF REVIEW

F. Accounts Receivable/Revenue

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?

YES	NO	N/A
X		
X		
X		
X		
X		
X		

G. Billing

1. Does the agency have internal controls in place for the billing system?
2. For contracts subject to fee assessment, the the provider maintains written fee assessment, billing and collection policies.
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 uncollectibles written off?
6. Is there a procedure for refunding overpayments?

YES	NO	N/A
X		
		X
		X
		X
		X

This section relates to co-pays and does not apply to our programs.

" "

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" "

" "

YES	NO	N/A
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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?

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		
X		
		X
X		

Not listed by name but program account #'s are.

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?
4. The provider is current on all data entry required for Client Information, Registration and Tracking System (CIRTS)?
5. The provider validates data in CIRTS?
6. The provider will enter all data into CIRTS by the required date stated in your contract.
7. If the AAAPP enters data into CIRTS for the Provider, the AAAPP must receive data by the required date stated in your contract.
8. The provider maintains alternate plans for capturing and reporting data if CIRTS is down for an extended period of time?

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

The County enters CIRTS data, BUT does not get their information into CIRTS timely as stated in their contract.

