

An Aging & Disability Resource Center

December 18, 2016

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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 Issacson
Executive Director

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



Participants: Chantell Sicard, Operations Supervisor

Accounts Payable/Financial Services Division
Susan Collacchioni, Contract Compliance Specialist, AAAPP

AGENCY/PROGRAM: Pasco County Government - OAA IIIB, CI, CII, LSP & EHEAP

Date: December 1, 2016					
AREA OF REVIEW	YES	NO		N/A	COMMENTS
PART 1. ACCOUNTING					
A. Organizational Controls					
1 Is there an accounting policy & procedures manual?	Х				
a) Are they adequate to maintain separate records of the receipts	X				
and expenditures related to each grant or award.					
b) Expenditures for each grant or award are recorded according to	X				
each of the organizations budget categories.	<u></u>				
2. The provider is complying with the provisions of	Δ	<u> </u>			
Chapter 119,F.S. to allow public access to records? 3. The provider is complying with Section 286.25, F.S.	X	T			
regarding sponsorship requirements?	<u> </u>				
The provider is complying with section 216.347,F.S.	X				
prohibiting the expenditure of contract funds to lobby					
the legislature, a judicial branch or a state agency?			_		
5. The provider has properly completed the Certification	X				
Regarding Lobbying if the contract contains federal					
funds in excess of \$100,000? 6. The provider has properly completed the certification	ΙΥ	Т	Ι		
Regarding Debarment, Suspension, Ineligibility and	123	1			
Voluntary Exclusion if the contract contains federal					
funding in excess of \$25,000 and the provider's	Х				
independent auditor completed a Certification					
Regarding Debarment, Suspension, Ineligibility					
and Voluntary Exclusion if required to audit contracts					
containing federal funds.		1			
		l.,			The County's governing setup does not allow for
7. Is the Provider compliant with the 30 day processing of the		IX	L		30 day processing.
contract/amendment as requested by AAAPP? 8. Is there a Chart of Accounts?	Ιχ	Т	Г		1
9. Does the chart of accounts provide for identifying	X	 			1
program expenses & revenues seperately?					
10. Is there insurance coverage for employees handling	Х				
funds and signing checks?The provider has submitted					
a current Certificate of Insurance to the AAA verifying					
adequate liability insurance coverage?	X	_	1		
11. Does someone periodically review insurance coverage before renewal?			<u> </u>		
12. Are all accounting records stored in locked area?	X				
12. The an accounting records of order in technical and a	<u></u>	†			
13. If applicable all approved subcontracts contain the required clauses	lx				
and provisions specified in the contract between the					
AAA and the provider?			,		
14. All records are retained for a period of 6 years?	X	_			
15. Are internal control processes appropriate for	ΙΧ	<u> </u>	L		1
organizational structure & size of the agency? 16. If applicable the provider has developed a policy regarding	x	Τ			
frequency type of administrative monitoring to ensure compliance and					
accountability of subcontractors with state and federal					
requirements.					
17. If applicable Administrative monitoring reports are issued to	X	<u> </u>			
subcontractors within 45 days of the desk review or on-site visit.	V	1	_		
18. If applicable did the provider follow up on monitoring issues with subcontractors in a timely manner and were all issues resolved?		<u> </u>	L		
19. If applicable were any disallowed costs or paybacks from contractors			Х		
reported to the AAA?		•			
20. Has there been a perceived real or apparent conflict of interest?		X	\mathbb{L}_{-}		
21. Are allocated funds being expended in such a manner to avoid	X				
a surplus of funds at the end of the contract?			_		1
22. If applicable are requests for advances and reimbursements	[X	L	L		-
approved by an appropriate official.					

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

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		
AREA OF REVIEW	YES	NO	N/A	
B. Review and Audit				
Did the prior site visit yield any recommendations?	х			For 2014 the County was identified as "high risk" due to failure to have their Single Audit completed within required time frame.
If so, were they complete?		x		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			KPMG issued an Unmodified Opinion.
3. Did the last audit yield any findings?	x			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			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.

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C. Property and Equipment	YES NO N/A
	<u></u>
I. Is there a procedure for recording property and equipment?	
2. Is the property ledger maintained so that any item of	X
property can always be located and identified? 3. Property records are maintained listing a description	X
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?	
I. Is a complete physical inventory of all property and	X Along with random sampling for verification.
equipment made at least annually?	
5. Are retirements and disposals properly approved and recorded?	X
6. Has the Board of Directors established a written capitalization	X
policy? 7. Is the fixed asset ledger reconciled to the general ledger?	X
. To the linear acceptance to the general region	
	YES NO N/A
D. Purchasing	
I. Is there a procedure for purchasing?	X
2. Is there a competitive bidding procedure?	X
3. Noncompetitive procurement and use of sole source is	<u>x </u>
justified and documented reflecting that it was not feasable to contract under competitive bid procedures in accord	
with 287.057,F.S.	
 Are steps taken to ensure the best price for merchandise? Is there separation between authorizing, recording, 	
and custody of merchandise purchases?	
Is immediate control established at delivery? Are procedures used to ensure what is ordered is	X
received?	
Does the agency use its sales tax exemption number? The provider is purchasing products or materials with	
recycled content in accordance with section 403.7065	
and 287.045, F.S.?	
EHEAP Specific: 10. Is there an EHEAP Policies and Procedures Manual?	IV I
11. Is the EHEAP Manual complete?	X
AREA OF REVIEW	
E. Cash Disbursements	YES NO N/A
1. Is there a cash disbursements procedure?	x
Are authorizing and recording functions seperated? Are spoiled and/or voided checks accounted for properly?	X X
4. Are disbursements supported by appropriate	X
documentation? (Invoices/receipts) 5. Are invoices and supporting papers canceled upon payment?	IX T
Are ledgers/journals reconciled to bank statements on	х
a monthly basis? 7. Is the bank statement opened by a different person other	X
than a staff member that is running payables?	V
Are the bank reconciliations current? When not in use, are checks locked in a secure cabinet?	x
10.Surplus cash generated from previous contracts is tracked	X
separately and used as program income? 11. If a Interest bearing account is utilized the Interest earned from	County does not request an advance.
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?	X
13.Are accounts payable reconciled to the general ledger account?	X
14.ls there a petty cash account?	X
15. If unallowable expenditures were charged against the contract,	<u> x </u>
or the provider has been overpaid, the provider has made arrangements to reimburse the AAAPP.	
	The County follows the Florida Prompt Payment
	requirements. County has a total of 45 days for
16. Are invoices paid within 10 days of receipt or by the date designated by the vendor?	approval and payment.
	1

AREA OF REVIEW	YES NO N/A	
F. Accounts Receivable/Revenue		
1. Is there a procedure for A/R and cash receipts?	X	-
Are all checks stamped "For Deposit Only" upon receipt? And distinct deposit aline maintained?	X	-
Are duplicate deposit slips maintained? Are validated deposit tickets or slips obtained for	x	1
each deposit made?		
5. Are all cash receipts immediately recorded?	X	-
Are accounts receivables reconciled to the general ledger accounts monthly?		-
G. Billing]
Does the agency have internal controls	Х]
in place for the billing system?		4
		This section relates to co-pays and does not apply to our programs.
For contracts subject to fee assessment, the the provider maintains written fee	^	apply to our programs.
assessment, billing and collection policies.		
The provider maintains detailed accounting	X	" "
records listing all clients owing fees and the		
account balances? 4. Fees received are recorded in accounting	X	- "
records as program income.]
5. Are uncollectibles written off?	X] " " " "
6. Is there a procedure for refunding overpayments?	X	-
	YES NO N/A	1
0.8.4.4		
H. Budgets		
1. Are budgets maintained and compared to actuals?	Х	
Are reports prepared for the Board of Directors which	X	
relate the YTD Budget to YTD Expense?		
		_
AREA OF REVIEW	YES NO N/A	
I. Payroll		
1. Is there a payroll procedure?	Х	
2. Are authorization of payroll, recording the payroll, and	X	
disbursing the payroll checks separate functions? 3 How many bank accounts does the agency have?	X T	_
4 Are steps taken to guard against paying checks to	X	
improper or fictitious employees?	[V]	-
Are steps taken to ensure that the total dollar amount of payroll is verified and posted?	X I I	-
Are employment records kept separate from	Х	
payroll?	EU I	
7. Do all employees use time sheets?8. Is the agency current with payroll taxes?	X I	-
6. Is the agency current with payron taxes:		
9. Time Sheet review, are specific programs listed?	X	Not listed by name but program account #'s are.
10. Compare Agency Application with FTE's charged to specific programs.	X	-
	<u> </u>	
J. SYSTEMS MANAGEMENT	YES NO N/A	_
	V 1 1	
The provider maintains written policies and Procedures for systems management?	IX	-
procedures for systems management? 2. Procedures are in place to maintain system security?	x []	
Provider maintains a system for routine back up of data	X	
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	X T	1
Client Information, Registration and Tracking System	· · · · · · · · · · · · · · · · · · ·	1
(CIRTS)?	D I	4
5. The provider validates data in CIRTS? 6. The provider will enter all data into CIRTS by the required data stated in your contract.	X I	-
The provider will enter all data into CIRTS by the required date stated in your contract.	<u> </u>	The County enters CIRTS data, BUT does not
		get their information into CIRTS timely as
7. If the AAAPP enters data into CIRTS for the Provider, the AAAPP must receive data by the	x	stated in their contract.
required date stated in your contract.		4
8. The provider maintains alternate plans for capturing and reporting data if CIRTS is down for an extended period of time?	X I	1

AREA OF REVIEW		
PART II. PERSONNEL MANAGEMENT		ł
A. Policies & Procedures	YES NO N/A	
Is there a written Personnel Policy?	X	
2. Is it approved by the Board of Directors?	x T	
3. Are copies distributed to the employees or available for	X	Ì
review?		
4. A Civil Rights Compliance Questionnaire	X .	
(DOEA forms 101A and B) has been		
properly completed and the provider is		ł
complying with all federal civil rights requirements.		İ
5. Are there policies & procedures for:		
A. provisional period before regular employment.	X	
B. grounds for dismissal/appeals	x	
C. filling of grievances.	X	
D, hours of work	X	
E. leave/holidays	X	
F. family medical leave act (for agencies with 50 emply. or more)	X	
G.insurance plans-health/life H.travel	A -	
I. Retirement plans		
J. training/education	X T	
K.leave without pay	X	j
L.administrative leave (military, bereavement, etc.)	X	1
M.drug free workplace	X -	
N.jury duty	X x	
O.performance appraisals P. compensatory time/overtime	X 	
Q. American Disabilities Act	<u>^</u>	
R. Equal Employment Opportunity	x	
S. Level II Background Screening (must be kept separate from Personnel file.)	X	J
Affidavit of Compliance - Employee	X	
2. Appointment Form	X	
Annual Affidavit of Compliance - Employer	X	1
If applicable - venfication of Sub-Contractor Affidavit's	X	
T. U.S. Dept. of Homeland Security's E-Verify system	x	
W. B		ļ
U. Emergency Preparedness Plan	<u> </u>	
B. Job Descriptions		
 Are job descriptions on file for all positions? Do education & exper.=job descr. for funded employees? 	\frac{\frac}}}}}{\frac}}}}}}{\frac}}}}}}}{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac}\frac{\frac{\frac{\frac{\frac}}}}}}}{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\f{	
2. Bo equoation a experi-job desci, for funded employees?		
C. Reference Checks		}
Does a responsible individual in the agency verify applicants	X	
references and try to determine their integrity?		
AREA OF REVIEW	YES NO N/A	
		7
DADT III DONATEDIN VIND CEDVICEC		
PART III. DONATED/IN-KIND SERVICES A. Donated/In-Kind Procedures		1
For Volunteer In-Kind services time sheets or other supporting	x T	
documentation is maintained and reviewed for accuracy by a		
responsible official.		
2. For donated in-kind material items the type of item, value	X	
and valuation method is maintained.	N. I. T.	J
For space in-kind supporting documentation is maintained.	X _	لـــــــــــــــــــــــــــــــــــــ
CITE MOIT PINDINGS (COMMENTS)		

SITE VISIT FINDINGS/COMMENTS:

Thank you Chantell, I enjoyed seeing you again. I greatly appreciate all the effort made with regards to my monitoring tool.