



9549 Koger Blvd, Suite 100, St. Petersburg, FL 33702 • 727-570-9696 • www.aaapp.org

September 11, 2018

Ms. Tammy Greer, Executive Director
Gulfcoast Legal Services, Inc.
501 First Avenue, N., Suite 420
Saint Petersburg, Florida 33701

Dear Ms. Greer:

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.

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,

A handwritten signature in black ink, appearing to read "Ann Marie Winter", is written over a light blue horizontal line.

Ann Marie Winter
Executive Director

Cc: Richard Kennedy III, Grants Accountant

	YES	NO	N/A	
23. Policies that are specific to Government programs are communicated to the organizations personnel.	X			
24. The Board of Directors approves all grant applications and is made aware of all major pledges.	X			The Executive Director has authority to sign grant applications and the Board is made aware of all pledges.
25. Has the Agency had any acquisitions or mergers? If so, give detail.		X		
26. Clients complaints are investigated by a responsible official and the AAAPP is notified of the complaint.	X			
27. Prior to a vendor being utilized the application is reviewed by a responsible official to determine a possible conflict of interest.	X			
28. The Board of Directors is made aware of purchases from and distributions to related parties.			X	No purchases from or distributions to related parties exist at this time
29. Review Income statement w/trial balance for the same period.	X			
30. 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? Are contract year end Close Out Reports submitted in a timely manor?	X			
31. Are Service Cost Reports submitted in a timely manor as required by your contract?	X			
32. Does the Agency have a federally approved Indirect Cost Rate?		X		

AREA OF REVIEW	YES	NO	N/A	
B. Review and Audit				
1. Did the prior site visit yield any recommendations? If so, were they complete?		X		
2. Has there been an independent audit in the last year?	X			PDR CPA's gave GCL an Unmodified Opinion.
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			50.63 days
C. 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. 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 properly 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			

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		

YES	NO	N/A
		X
		X

EHEAP Specific:

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

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 30 days of receipt or by the date designated by the subcontractor/vendor?

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

Agency does not request an advance

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?
7. Is documentation kept for in-kind revenue/match & donations?

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

All banking is electronic.

