



**DARNALL SIKES
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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the board members
Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana

Dear Members:

We have performed the procedures enumerated below on inquiries, consumer units and assessments relating to the Title III B and III E programs of Evangeline Council on Aging, Inc. (Council) for the three months ended September 30, 2022. Evangeline Council on Aging, Inc.'s management is responsible for administrating the Title III B and III E programs. In performing our agreed-upon procedures engagement, we have relied solely on representations provided by Cajun Area Agency on Aging, Inc. relating to the responsible party and its responsibility for monitoring the Title III B and III E programs.

Cajun Area Agency on Aging, Inc. (CAAA) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of CAAA carry out its responsibilities of monitoring the Title III B and III E programs operated by the Council. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

INQUIRIES RELATING TO THE TITLE III B AND III E PROGRAMS

The following inquiries were conducted by having the client complete a questionnaire:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Wellness, Medication Management, Respite and Personal Care?

Response: Wellness is provided by CAAA. All other services are provided throughout the Parish by ECOA.

- Is a written description of the various programs available to the public?

Response: Yes, we have printed flyers and a website. The web address is www.evangelinecouncilonaging.com Flyer is attached.

- Are consumer rosters maintained for each program?

Response: Yes.

- Are waiting lists maintained for the Homemaker, Respite, and Personal Care programs?

Response: Currently, we are fully staffed in these programs and do not have waiting lists. Clients who are most in need get the services more often than clients who can do with less services. Scoring on assessments and client preferences are taken into consideration.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, Respite and Personal Care programs?

Response: Yes.

- Do Homemaker personnel prepare meals, run errands, assist with shopping, etc.?

Response: Yes, if requested, we can arrange to provide these services.

- Is there a policy for Homemaker, Transportation and Personal Care consumers to file grievances?

Response: Yes, a copy is attached.

- Is an Information & Assistance resource file maintained? If so, how often is the resource file updated?

Response: Yes, we utilize *211 for up-to-date resource information.

- Is a phone log maintained for the Information & Assistance program of the consumers who call and the service/assistance requested?

Response: Yes. The log is maintained by the receptionist.

- What form of documentation is available to verify consumers have received Information & Assistance, Wellness and Medical Management services?

Response: Completed assessments on clients.
(We were provided the logs and consumer rosters for the three months ended September 30, 2022. We compared the totals per the consumer logs to the SAMS report provided by CAAA. See Table A on page 3 for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: Yes, we use the STTARS program provided by DOTD.

(We were provided the logs and consumer rosters for the three months ended September 30, 2022. We then compared the totals per the consumer rosters to the consumer logs and SAMS report provided by CAAA. See Table A

following for a summary of results from the procedures performed.)

TABLE A
 UNITS PROVIDED

Program	Type of Service	Units per CAAA	Units per Monthly Logs	Difference Noted
III B	Homemaker	748	748	-
III B	Information & Assistance	202	195	(7)
III B	Outreach	1	1	-
III B	Telephoning	957	957	-
III B	Transportation	1,412	1,412	-
III E	Information & Assistance	49	49	-
III E	In-Home Respite	414	414	-
III E	Sitter Service	166	162	(4)

Based on our procedures, we noted that there were seven and four units more reported to CAAA than per the monthly logs for the Title III B Information & Assistance and Title III E Sitter Service, respectively.

- Are procedures in place for participants to make reservations for Transportation services?

Response: Yes, we have a dispatcher and receptionist who receive calls for transportation requests and make reservations.

- With regards to consumer assessments, (1) are assessments of consumers conducted for Title III programs, (2) are initial assessments conducted timely, and (3) are consumers re-assessed annually?

Response: Yes, all consumers receive an initial assessment within a week of request and each consumer is re-assessed annually.

PROCEDURES RELATING TO THE TITLE III B AND III E PROGRAMS

1. Obtain a schedule of units provided during the three month period ending September 30, 2022.

We obtained the Agency Summary Report from CAAA for the reporting period of July 1, 2022 through September 30, 2022.

2. Determine how the council verifies the number of units provided.

Daily service logs are maintained to monitor the units provided among the various programs. The information from the individual logs are summarized monthly and entered into the SAMS computer program. As noted in Table A on page 3, we compared the number of units provided per the Agency report to the council's logs and rosters.

3. Obtain unit cost information and agree to contract with Cajun AAA and the SAMS report.

We obtained unit cost information from the council’s contract with CAAA and compared the amount per the contract to the SAMS report and to the amount reimbursed. The results of our procedures are noted below:

<u>Program/Service</u>	<u>Unit Costs per contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$12.40	\$12.40
Information & Assistance	15.95	15.95
Transportation	4.20	4.20
Outreach	19.41	19.41
Telephoning	2.14	2.14
Title III E		
Information & Assistance	10.88	10.88
In-Home Respite	8.76	8.76
Sitter Service	9.91	9.91

Based on our procedures, there were no differences noted between the unit cost per contract with CAAA and the amount actually reimbursed to the council.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended September 30, 2022.

We obtained a summary of consumers receiving services during the three months ended September 30, 2022 from the SAMS file submitted to CAAA and systematically selected a sample of sixty consumers.

5. Utilizing the sample selected above, (1) verify that an assessment has been performed within the past twelve month period preceding the three month period being evaluated and (2) trace the number of service units provided per the SAMS report transmitted to CAAA to the individual monthly rosters and daily service logs.

Based on the procedures performed, we noted the following:

Assessments:

- One consumer was not re-assessed within the past twelve month period.

Units of Service:

- The following chart summarizes our sample selected and results noted.

Program	Type of Service	Number of Consumers		Units of Service per Sample	
		Population	Sample	CAAA	Support
III B	Homemaker	98	13	40	40
III B	Information & Assistance	202	18	18	18
III B	Transportation	104	11	54	54
III B	Telephoning	26	3	37	37
III B	Outreach	1	1	1	1
III E	Information & Assistance	49	5	5	5
III E	In-Home Respite	79	6	12	12
III E	Sitter Service	42	3	6	6
	Totals	601	60	173	173

Based on our procedures, no exceptions were noted.

6. During fieldwork, we selected an additional ten (10) consumers from the population of consumers receiving services during the three month period ended September 30, 2022. We verified whether an assessment was performed within the past twelve month period preceding the three month period being evaluated.

Based on the procedures performed, we noted the following:

- All consumers were re-assessed within the previous twelve month period.

We were engaged by Cajun Area Agency on Aging, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on inquiries, consumer units and assessments relating to the Title III B and III E programs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Evangeline Council on Aging, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and Evangeline Council on Aging, Inc. This report is not intended to be and should not be used by anyone other than those specified parties.

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
 June 22, 2023

Evangeline Council on Aging

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July 5, 2023

Shannon Broussard
Cajun Area Agency on Aging
P.O. Drawer 60850
Lafayette, LA 70596-0850

Dear Mrs. Broussard,

In reviewing the report submitted by Darnall, Sikes & Frederick, the explanation for the differences is as follows:

1. The differences in services noted in Table A are due to the missing services being documented on ARP logs. I have attached the logs documenting the (7) I&As and the (4) Sitter Services.
2. The Re-Assessment that was not completed timely was due to a scheduling problem with the client. She had been scheduled and had to cancel, then was overlooked. Her re-assessment has been completed. I & A staff has been reminded of importance of completing assessments and re-assessments timely.

If you need any other information concerning this issue, please let me know.

Sincerely,



Lisa DeRouen
Executive Director

Equal Opportunity Employer. To file a Civil Rights program complaint or discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office or call (866)632-9992 to request the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410, by fax (202)690-7442 or email at program.intake@usda.gov.

