



## 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, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA) and Acadia Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the Acadia Council on Aging, Inc. during the three month reporting period ended March 31, 2022 for the Title III B and III E programs funded by the United States Department of Health and Human Services – Administration on Aging to the Governor's Office of Elderly Affairs. Acadia Council on Aging, Inc.'s management is responsible for reporting the number of units for the programs previously mentioned. This agreed-upon engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

### **INQUIRIES RELATING TO THE TITLE III B, III D, 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: Yes, Acadia Council on Aging, Inc. provides parish wide services for the stated programs.

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

Response: Yes, Acadia Council on Aging, Inc. maintains an agency flyer to inform the public of agency programs and services.

- Are consumer rosters maintained for each program?

Response: Each department receives a monthly roster to maintain program units and information.

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

Response: In the event a consumer cannot receive immediate services, their name is added to a waiting list maintained by each department's supervisor and/or located in the SAMS database.

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

Response: Worksheets are completed by direct service workers for the above programs and maintained by the program's supervisor. (See Table A on page 3 for a summary of findings relating to documentation of services provided.)

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

Response: Homemaker personnel are required to complete the listed duties according to the consumer's need.

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

Response: Acadia Council on Aging has a documented grievance policy. All consumers requesting services are provided with written documentation on the procedure for filing a grievance.

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

Response: An Information and Assistance file is maintained by various departments. The information is updated on an ongoing basis, as new information is obtained by personnel. (See Table A on page 3 for a summary of results from the procedures performed.)

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

Response: The secretary/receptionist and outreach supervisor maintains a phone log of all consumer calls requesting service/assistance through the referral forms completed at the time of the request.

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

Response: Consumer sign in sheets, department logs and assessment folders are available to document the above services were received. (See Table A on page 3 for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: The transportation clerk maintains a daily trip log for all clients that receive transit services. (We were provided the logs and consumer rosters for the three months ended March 31, 2022. We then compared the totals per the consumer rosters to the consumer logs and SAMS report provided by CAAA. See Table A on page 3 for a summary of results from the procedures performed.)

TABLE A  
 UNITS PROVIDED

<u>Program</u>	<u>Type of Service</u>	<u>Units per CAAA</u>	<u>Units per Monthly Logs</u>	<u>Difference Noted</u>
III B	Information & Assistance	452	227	(225)
III B	Outreach	36	19	(17)
III B	Telephoning	731	365	(366)
III B	Transportation	593	593	-
III E	Sitter Service	161	161	-

Based on our procedures, we noted that there were two hundred twenty-five, seventeen, and three hundred sixty-six units more reported to CAAA than per the monthly logs for the Title III B Information & Assistance, III B Outreach, and III B Telephoning program, respectively.

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

Response: Consumers or their representative must call at least 48 hours in advance to receive transportation service.

- 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: Assessments of consumers requesting and/or receiving Title III programs receive an initial assessment within seven working days of referral prior to receiving services and each consumer is reassessed at least annually.

**PROCEDURES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS**

1. Obtain a schedule of units provided during the three month period ending March 31, 2022.

We obtained the Agency Summary Report from CAAA for the reporting period of January 1, 2022 through March 31, 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 to the amount reimbursed. The results of our procedures are noted below as follows:

<u>Program/Service</u>	<u>Unit Cost Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$4.57	\$4.57
Information & Assistance	13.16	13.16
Telephoning	2.79	2.79
Transportation	9.78	9.78
Outreach	8.29	8.29
Title III E		
Information & Assistance	12.41	12.41
In-Home Respite	17.39	17.39
Sitter Service	10.80	10.80

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

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended March 31, 2022.

We obtained a summary of consumers receiving services during the three months ended March 31, 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:

- Two consumers were note reassessed within the previous twelve month period.
- One consumer file could not be located, thus we were unable to verify an assessment was performed initially or 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	0	0	0	0
III B	Information & Assistance	227	23	46	23
III B	Transportation	49	8	31	31
III B	Telephoning	277	22	53	28
III B	Outreach	18	6	12	6
III E	Information & Assistance	0	0	0	0
III E	In-Home Respite	0	0	0	0
III E	Sitter Service	1	1	53	51
Totals		<u>572</u>	<u>60</u>	<u>195</u>	<u>139</u>

III B Information & Assistance – Twenty-three consumers had one unit entered in SAMs that could not be traced to supporting documentation.

III E Sitter Service – One consumer had two units entered in SAMs that could not be traced to supporting documentation.

III B Telephoning – Six consumers had two units more and thirteen consumers had one unit more entered in SAMs that could not be traced to supporting documentation.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the reporting of service units provided. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and Acadia 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 17, 2022



P.O. Box 1482  
824 E First Street  
Crowley, LA 70527-1482

Fax: 337.788.3198  
Ph.: 337.788.1400

AUG 26 2022

August 23, 2022

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

Dear Mrs. Broussard:

I have received the findings for the service review completed by Darnall, Sikes, and Gardes & Frederick.

The differences noted were because of the misfiling of the monthly log sheets. Client folders are on file documenting services performed according to SAMS data reports. Staff responsible for storing documented backup forms have been advised of proper storage these documents.

Staff shortage and turn around affected the regular agency procedures. Attention will be made on documenting units of services provided to consumers. Agency policies and procedures have been revised to address the effects of staff shortages and turnover regarding assuring services are rendered and maintaining proper documentation of these services.

Services were performed as documented in SAMS and consumers files. Agency staff have been instructed on proper storage of department rosters to assure availability when required.

Please contact me if additional information is required.

Malita Bartie  
Executive Director

*This institution is an equal opportunity provider and employer. To file a complaint of discrimination write: USDA, Director, Office of Adjudication, 1400 Independence Avenue, S.W. Washington, D.C. 20250-9410 or call (866) 632-9992 to request a form or (202) 690-7442.*

*USDA is an equal opportunity provider and employer.*

