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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 Lafayette Council on Aging, Inc. (Council) for the three months ended September 30, 2022. Lafayette Council on Aging, Inc.'s management is responsible for administering 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 questions were presented to management and their responses are noted as follows:

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

Response: Yes, the Lafayette COA provide services throughout the Parish for Homemaker, Information & Assistance, Transportation, Wellness, Respite, and Sitter Service (which includes small daily tasks); however, Medication Management and Personal Care are not provided by our agency.

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

Response: Yes, a written description of the various programs is available to the public on our agency's website and in the form of flyers.

- Are consumer rosters maintained for each program?

Response: Yes, consumer rosters are maintained for each program.

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

Response: Yes, waiting lists are maintained for the Homemaker and Respite programs; however, we do not have a Personal Care program.

- 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, worksheets are used to record the amount and type of services provided to each consumer regarding the Homemaker and Respite programs.

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

Response: Homemakers do not assist with preparing meals, running errands or shopping. They mainly assist with cleaning the homes for the homebound clients.

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

Response: Yes, there is a policy for consumers to file grievances. The policy can be given to any client and/or the client can access the agency's website ([www.laf-coa.org](http://www.laf-coa.org)) and click the "Grievance" option and submit concerns in all areas of our agency's programs.

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

Response: Yes, an Information & Assistance resource file is maintained regularly and as needed.

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

Response: Yes, a referral, phone log of the consumers who call is maintained for the Information & Assistance program.

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

Response: We have signature pages which verify consumers have received Information & Assistance and sign-in sheets for Wellness; however, we do not have Medical Management services. (See Table A following for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: Yes, a trip log is maintained for Transportation and is located in the DOTD STTARS system. (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 below 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 Logs</u>	<u>Difference</u>
III B	Homemaker	957	957	-
III B	I & A	528	528	-
III B	Transportation	688	688	-
III B	Outreach	138	138	-
III E	I & A	8	8	-
III E	In-Home Respite	345	345	-
III E	Sitter Service	42	42	-

Based on our procedures, no exceptions were noted.

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

Response: Yes, procedures are in place for participants to make reservations for Transportation services.

- 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, and consumers are reassessed annually. However, there may be a few that are missed from time to time due to staff shortage and/or staff not being able to get in touch with the consumer to schedule the reassessment. Nevertheless, all attempts are made to complete re-assessments 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.

The council maintains daily service logs to monitor the units of service provided among the various programs. The information from the daily logs are summarized monthly and entered into the SAMS 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 reimbursed. The results of our procedures are noted as follows:

<u>Program/Service</u>	<u>Unit Cost per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$ 18.96	\$ 18.96
Information & Assistance	6.12	6.12
Transportation	10.14	10.14
Outreach	6.12	6.12
Title III E		
Information & Assistance	28.16	28.16
In-Home Respite	19.10	19.10
Sitter Service	11.39	11.39

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

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 Agency Summary Report provided by 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:

- Seven consumers were not re-assessed within the previous twelve month period.
- One consumer file could not be located.

Units of Service:

The chart below summarizes the results of our procedures performed:

Program	Type of Service	Number of Consumers		Units of Service per Sample	
		Population	Sample	CAAA	Support
III B	Homemaker	112	15	45	45
III B	Information & Assistance	528	19	19	19
III B	Transportation	109	13	33	33
III B	Outreach	138	9	9	9
III E	Information & Assistance	8	2	2	2
III E	In-Home Respite	4	1	4	4
III E	Sitter Service	1	1	42	42
Totals		900	60	154	154

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:

- One consumer was not 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 Lafayette 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 Lafayette 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



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July 17, 2023

Shannon Broussard, Director  
Cajun Area Agency on Aging, Inc.  
P. O. Drawer 60850  
Lafayette, LA 70506

Dear Ms. Broussard:

The following is management's response to the findings submitted by Darnall, Sikes & Frederick.


**Findings & Responses:**

1. Assessments must be completed prior to individuals receiving services. It was noted that seven consumers did not have an assessment conducted within the past year. One consumer, file could not be located. How will this be avoided in the future?

**Response:** Lafayette Council on Aging's Program Manager will ensure that all reassessments are assigned to caseworkers in a timely manner to avoid them being overlooked. If the caseworkers are unable to connect with clients for their reassessments, all attempts will be duly noted in the client's file which will validate that attempts were made to obtain reassessments within the necessary timeframe. Additionally, as referrals are received, the Program Manager will ensure that all caseworkers are submitting the necessary paperwork so that initial assessments are completed on every client, documented accordingly and files are created and filed in the appropriate location on every client.

Please advise if additional information is needed to satisfy the findings identified in the above-mentioned review.

Sincerely,

  
LaKisha L. Varner  
Executive Director