



**DARNALL SIKES
& FREDERICK**

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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, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA) and St. Landry Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by St. Landry Council on Aging, Inc. (SLCOA) 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. St. Landry 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: Services are provided for Homemaker, Information & Assistance, Transportation, and In-Home Respite.

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

Response: Yes, there is a written description about our programs that we provide.

- Are consumer rosters maintained for each program?

Response: The consumer rosters are maintained for each program.

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

Response: Yes, there is a waiting list maintained for Homemaker and Respite services.
They do not have Personal Care.

- 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, for Homemaker and Respite. (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: No.

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

Response: Yes, there is a policy for Homemaker and Transportation.

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

Response: Yes, they are updated weekly.

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

Response: Yes, there is. (See Table A on page 3 following for a summary of results from the procedures performed.)

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

Response: We have a form and we put their name on the form when they receive Information & Assistance. We no longer do Wellness and Medical Management. (We were provided the logs and consumer rosters for the three months ended March 31, 2022. We compared the totals per 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, there is a trip log for transportation. (We were provided the trip logs and consumer rosters for the three months ended March 31, 2022. We then compared the totals per 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

<u>Program</u>	<u>Type of Service</u>	<u>Units per CAAA</u>	<u>Units per Logs</u>	<u>Difference</u>
III B	Homemaker	1,428	1,428	-
III B	I & A	144	124	(20)
III B	Outreach	49	45	(4)
III B	Telephoning	1,809	1,825	16
III B	Transportation	1,660	1,716	56
III E	I & A	39	40	1
III E	In-Home Respite	92	92	-
III E	Sitter Service	92	92	-

Based on our procedures, we noted that there were twenty and four units less per the monthly logs than reported to CAAA for the Title III B Information & Assistance and Title III B Outreach, while there were sixteen, fifty-six, and one units of service more per the logs than those reported to CAAA for Title III B Telephoning, Title III B Transportation, and Title III E Information & Assistance, respectively.

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

Response: Yes, there is a procedure for reservations for transportation.

- 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.

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.

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

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 as follows:

<u>Program/Service</u>	<u>Unit Cost per contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$ 7.93	\$ 7.93
Information & Assistance	5.26	5.26
Transportation	3.30	3.30
Outreach	7.00	7.00
Telephoning	0.63	0.63
Title III E		
Information & Assistance	22.41	22.41
In-Home Respite	19.46	19.46
Sitter Service	19.29	19.29

Based on our procedures, there were no differences between the unit cost per CAAA contract and the amount 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 March 31, 2022.

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

- Two consumers were not re-assessed within the pervious twelve month period.

Units of Service:

The chart below summarizes the results of our procedures performed:

<u>Program</u>	<u>Type of Service</u>	<u>Number of Consumers</u>		<u>Units of Service per Sample</u>	
		<u>Population</u>	<u>Sample</u>	<u>CAAA</u>	<u>Support</u>
III B	Homemaker	66	11	66	66
III B	Information & Assistance	144	13	13	13
III B	Transportation	37	8	50	50
III B	Telephoning	254	18	72	72
III B	Outreach	49	6	6	6
III E	Information & Assistance	39	4	4	4
III E	In-Home Respite	1	0	0	0
III E	Sitter Service	1	0	0	0
	Totals	<u>591</u>	<u>60</u>	<u>211</u>	<u>211</u>

Based on our procedures, no exceptions were noted.

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 St. Landry 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
 August 5, 2022



Older Americans Act

St. Landry Council on Aging, Inc.

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AUG 29 2022

August 23, 2022

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

Dear Mrs. Broussard,

In response to the report from Darnall, Sikes & Frederick, all Consumers are assessed prior to receiving all services and are reassessed annually. The differences were an oversight on our part. We will be more careful in the future.

Sincerely,

Judy Doyle
Executive Director



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