



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 Evangeline Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the Evangeline Council on Aging, Inc. during the three month reporting period ended March 31, 2019 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. Evangeline 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 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 and, Respite?

Response: Homemaker, Information & Assistance, Transportation, and In-Home Respite are offered throughout the Parish.

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

Response: Yes, pamphlets are available to the public.

- Are consumer rosters maintained for each program?

Response: Yes, rosters are maintained in the SAMS programs.

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

Response: No.

- 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 for Homemaker and Respite programs.

- 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 consumers to file grievances for Homemaker and Transportation.

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

Response: Yes.

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

Response: Yes.

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

Response: Assessment forms.

(We were provided the logs and consumer rosters for the three months ended March 31, 2019. 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 were provided the logs and consumer rosters for the three months ended March 31, 2019. 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

<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	Homemaker	590	590	-
III B	Information & Assistance	194	194	-
III B	Outreach	11	11	-
III B	Telephoning	1,224	1,224	-
III B	Transportation	938	940	2
III E	Information & Assistance	72	72	-
III E	In-Home Respite	993	993	-
III E	Sitter Service	174	174	-

Based on our procedures, we noted a difference of two units of service in the number of units per the monthly logs and the units reported to CAAA for the III B Transportation Program.

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

Response: Yes.

- 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 prior to receiving services under the Title III programs 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 March 31, 2019.

We obtained the Agency Summary Report from CAAA for the reporting period of January 1, 2019 through March 31, 2019.

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 SAMS Report</u>	<u>Unit Costs per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B			
Homemaker	\$11.23	\$11.23	\$11.23
Information & Assistance	17.74	17.74	17.74
Transportation	5.59	5.59	5.59
Outreach	18.41	18.41	18.41
Telephoning	1.10	1.10	1.10
Title III E			
Information & Assistance	11.78	11.78	11.78
In-Home Respite	7.25	7.25	7.25
Sitter Service	6.80	6.80	6.80

Based on our procedures, there were no differences noted between the unit cost noted per contract 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 March 31, 2019.

We obtained a summary of consumers receiving services during the three months ended March 31, 2019 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:

- There were no exceptions noted.

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	60	10	62	42
III B	Information & Assistance	193	8	8	8
III B	Transportation	90	11	56	56
III B	Telephoning	24	4	75	75
III B	Outreach	11	2	2	2
III E	Information & Assistance	72	6	6	6
III E	In-Home Respite	140	11	29	29
III E	Sitter Service	44	8	22	22
	Totals	634	60	260	240

III B Homemaker One consumer had twenty units 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 Evangeline Council on Aging, Inc. This report is not intended to be and should not be used by anyone other than those specified parties.

Dannall, Sikes & Frederick

A Corporation of Certified Public Accountants

Funice, Louisiana
June 13, 2019

Evangeline Council on Aging

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July 19, 2019

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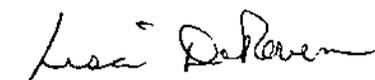
Dear Mrs. Broussard,

We have reviewed the report by Darnall, Sikes, and Frederick. Explanations for the 2 findings are as follows:

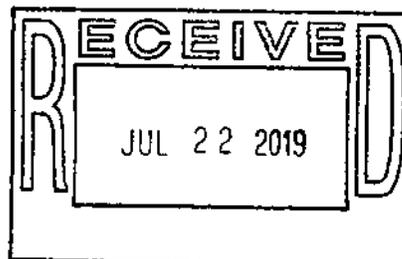
1. One client with 2 trips was inadvertently left out when documentation was entered into the SAMS/Harmony program. That issue has been rectified.
2. In searching the rosters and supporting documentation, we found that the employee was not starting a new sheet when the month ended. She documented 20 services for the beginning of a new month in the prior month, so the documentation was not available in the month the service was provided. The employee will be instructed that a new document must be started on the 1st of every month.

Please let me know if any further information is required.

Sincerely,



Lisa S. 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.

