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

To the board members
Cajun Area Agency on Aging, Inc.
St. Mary Council on Aging, Inc.

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA) and St. Mary Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the St. Mary 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. St. Mary 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 with employees of the Council:

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

Response: Yes, with appropriate questions asked on assessment.

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

Response: Yes.

- Are consumer rosters maintained for each program?

Response: Yes.

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

Response: Yes.

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

Response: Yes. (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, In-Home Respite and Personal Care consumers to file grievances?

Response: Yes.

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

Response: Yes, annually.

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

Response: Yes, phone logs are maintained.

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

Response: Part of the assessment form is kept as form of documentation.

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

(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 Logs</u>	<u>Difference</u>
III B	Homemaker	945	945	-
III B	I & A	149	149	-
III B	Outreach	34	34	-
III B	Telephoning	183	183	-
III B	Transportation	466	466	-
III B	Visiting	41	41	-
III E	I & A	2	2	-
III E	In-Home Respite	176	176	-
III E	Sitter Service	164	164	-

Based on our procedures, there were no differences in the number of units per the monthly logs and the units reported to CAAA for any 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 potential consumers receive an initial assessment prior to receiving services under the Title III programs and are re-assessed 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, 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.

The council maintains service logs to monitor the units of service provided among the various programs. The information from the individual 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 Summary 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 as follows:

<u>Program/Service</u>	<u>Unit Cost per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$ 6.81	\$ 6.81
Information & Assistance	10.68	10.68
Outreach	8.05	8.05
Telephoning	1.26	1.26
Transportation	5.20	5.20
Visiting	4.51	4.51
Title III E		
Information & Assistance	20.28	20.28
In-Home Respite	19.55	19.55
Sitter Service	18.63	18.63

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 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.

Assessments:

- Three consumers were not re-assessed within the past twelve period.

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		Diff.
		Population	Sample	CAAA	Daily Logs	
III B	Homemaker	84	10	32	32	-
III B	Information & Assistance	132	10	10	10	-
III B	Outreach	34	6	6	6	-
III B	Telephoning	104	8	9	9	-
III B	Transportation	54	7	46	46	-
III B	Visiting	29	6	6	6	-
III E	Information & Assistance	2	2	2	2	-
III E	In-Home Respite	9	6	38	38	-
III E	Sitter Service	7	5	34	34	-
	Totals	455	60	183	183	-

There were no differences noted between units on the SAMS report transmitted to CAAA and the daily logs maintained by the Council.

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. Mary 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

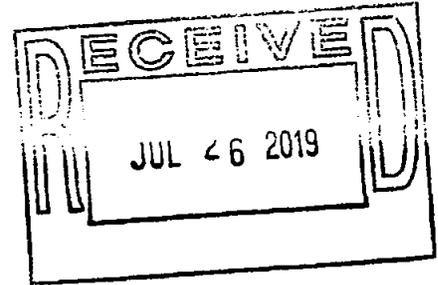
Eunice, Louisiana
 June 11, 2019

ST. MARY COUNCIL ON AGING

613 Second Street
TELEPHONE: 337-907-6310
Franklin, Louisiana 70538

Beverly Domengeaux, Director

July 23, 2019



Shannon Broussard, Director

Cajun Area Agency on Aging, Inc.

P. O. Drawer 60850

Lafayette, Louisiana 70596-0850

Dear Ms. Broussard:

In answer to your letter of July 16, 2019 regarding our recent Service Audit, all I can say is Policies and Procedures were not being followed. Therefore, now that there is proper staffing, In service will be conducted IMMEDIATELY and the proper procedures will be monitored. As to the missing files, they were found. Needless to say, the filing system will be updated

Now that the SAMS Coordinator is getting more familiar with this program, she is assisting me In catching mistakes prior to entry.

If you need any further information, please give me a call.

Sincerely,

A handwritten signature in cursive script that reads "Beverly Domengeaux".

Beverly Domengeaux, Director

