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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, 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. 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, In-Home 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 monthly for each program.

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

Response: Yes, there is a waiting list maintained for Homemaker.

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

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. Homemaker personnel do not prepare meals, do not run errands, and do not shop for clients.

- 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, monthly.

- 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 were provided the logs and consumer rosters 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, there is a trip log for transportation. (We were provided the trip logs and consumer rosters for the three months ended March 31, 2019. 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

Program	Type of Service	Units per CAAA	Units per Logs	Difference
III B	Homemaker	1,332	1,332	-
III B	I & A	187	187	-
III B	Outreach	99	99	-
III B	Telephoning	1,367	1,367	-
III B	Transportation	926	952	26
III E	I & A	73	72	(1)
III E	In-Home Respite	200	200	-
III E	Sitter Service	92	92	-

Based on our procedures, we noted two programs with differences. The III B Transportation program had noted that there were 26 more units per the logs than reported to CAAA. The III E Information & Assistance program had one less unit of service per the logs than reported to CAAA.

- 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, 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 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 the amount per the contract to the SAMS report and to the amount reimbursed. The results of our procedures are noted as follows:

Program/Service	Unit Cost per Contract with CAAA	Amount Reimbursed by CAAA
Title III B		
Homemaker	\$ 8.09	\$ 8.09
Information & Assistance	4.31	4.31
Transportation	6.43	6.43
Outreach	5.37	5.37
Telephoning	0.37	0.37
Title III E		
Information & Assistance	21.13	21.13
In-Home Respite	15.55	15.55
Sitter Service	15.50	15.50

Based on our procedures, we did not note any differences between the unit cost per the Contract with CAAA and the amount 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, 2019.

We obtained a summary of consumers receiving services during the three month period 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.

Based on the procedures performed, we noted the following:

Assessments:

- There were no exceptions noted.

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	60	10	50	50
III B	Information & Assistance	185	12	12	12
III B	Transportation	42	6	43	43
III B	Telephoning	195	15	75	75
III B	Outreach	99	10	10	10
III E	Information & Assistance	55	7	7	7
III E	In-Home Respite	2	0	0	0
III E	Sitter Service	2	0	0	0
	Totals	640	60	197	197

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. Landry 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 12, 2019