



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 Iberia Council on Aging, Inc. (Council) for the four months ended November 30, 2024. Iberia Council on Aging, Inc.'s management is responsible for administrating 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, In-Home Respite and Personal Care?

Response: Services are provided throughout the parish for the above listed services.

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

Response: We have available to the public, a brochure that lists all our services. Whenever we do our outreach or information and assistance, a brochure is also given to the client. We do have a Facebook Account that helps keep our seniors aware of our programs.

- Are consumer rosters maintained for each program?

Response: Consumer rosters are maintained for each program in Wellsky and then maintained daily at the site, or with the homemakers, caregivers, etc. the personnel that work with the programs maintain reports and the supervisor tracks these reports.

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

Response: We have a waiting list for the Homemaker Service and for the Respite and Sitter/Personal Care programs. We are still having trouble maintaining homemaker personnel which results in a waitlist; we have a few caregiver personnel now.

- 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: Worksheets are maintained for each consumer in the Homemaker and Respite and Personal Care programs. Care plans are maintained for each client. These worksheets are completed at each visit, signed by the client, and returned to the office every Friday.

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

Response: Our homemakers have been instructed to prepare simple meals if needed, but they are mainly to provide basic housekeeping services. They do not run errands or assist with shopping.

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

Response: Each of our programs have a grievance plan so that the various consumers can file grievances if they need to do so. The Transportation Plan has a Civil Rights Form that has been implemented; we are considering having a new form signed each fiscal year.

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

Response: An Information & Assistance resource file is maintained. When services that we do not provide are asked for, we provide them with a phone number (337) 232-4357 to get referrals to the services that they need.

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

Response: A phone log is maintained for the Information & Assistance program of consumers that have called. We then check back later to see if the consumer received the services requested and/or if further information is needed. (See Table A 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: On the Wellness and Medical Management Services, a sign-in sheet is attached to our computer sheets. A computer sheet is completed on the Information & Assistance client that is then turned in to the Wellsky coordinator who then inputs the information into the computer program.

- Is a trip log maintained for Transportation?

Response: A trip log is maintained daily for transportation; this information is then transferred to a computer sheet that is then given to the Wellsky coordinator for input into the Wellsky software. Due to the fact that the transportation van is now owned by Iberia Council on Aging, we no longer track the information in the STTARS program for DOTD. (We were provided the logs and consumer rosters for the four months ended November 30, 2024. We compared the totals per the consumer logs to the 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	107	107	-
III B	Information & Assistance	663	664	1
III B	Outreach	91	91	-
III B	Transportation	1,903	1,903	-
III B	Visiting	72	72	-
III E	Information & Assistance	4	4	-
III E	Sitter Service	293	293	-
III E	In-Home Respite	463	463	-
III E	Outreach	3	3	-

Based on our procedures, we noted there was one unit of service more per the logs than reported to CAAA for Title III B Information & Assistance.

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

Response: The everyday clientele lets the driver know if they are riding the next day to go to the meal site for activities. This is an on-demand basis. The clientele that needs additional rides such as to doctor's appointments or to the grocery store, call us and reserve a place for the day they need the service. The driver is given this information the day before the ride is needed.

- 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, assessments are conducted yearly for all Title III programs. Initial assessments are conducted less than a week from the original request, usually within 72 hours unless that contact is on a Friday. Consumers are assessed annually with an up-date to their records. If there are significant changes in the client's well-being, then an earlier assessment can be completed with the idea that the client might need additional services due to a possible decline in health.

PROCEDURES RELATING TO THE TITLE III B AND III E PROGRAMS

1. Obtain a schedule of units provided during the four month period ending November 30, 2024.

We obtained the Agency Summary Report from CAAA for the reporting period of August 1, 2024 through November 30, 2024.

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 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	\$ 9.45	\$ 9.45
Information & Assistance	9.59	9.59
Outreach	12.20	12.20
Telephoning	3.29	3.29
Transportation	7.29	7.29
Title III E		
Information & Assistance	31.01	31.01
In-Home Respite	22.60	22.60
Sitter Service	9.71	9.71

Based on our procedures, there were no differences noted between the unit cost per the contract with CAAA and the amount reimbursed to the council.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the four month period ended November 30, 2024.

We obtained a summary of consumers receiving services during the four months ended November 30, 2024 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 four 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:

- One consumer was not re-assessed within the past twelve month period.
- Two consumers assessments was not signed by the consumer.

Units of Service:

The following chart 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	37	7	10	10
III B	Information & Assistance	663	28	28	27
III B	Outreach	91	4	4	4
III B	Transportation	27	9	129	129
III B	Visiting	67	8	8	8
III E	Information & Assistance	4	1	1	1
III E	In-Home Respite	12	1	12	12
III E	Outreach	3	1	1	1
III E	Sitter Service	12	1	7	7
Totals		916	60	200	199

Title III B Information & Assistance – One consumer had one unit entered in SAMS that could not be traced to supporting documentation. Also, one consumer passed away in November 2023, but a unit of service was recorded for him in September 2024.

To the board members
Cajun Area Agency on Aging, Inc.
Page 6

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 Iberia 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 Iberia 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 10, 2025



July 1, 2025

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

Dear Mrs. Broussard:

Every effort is made to be as accurate as possible. We keep the charts as up-to-date as much as we can but at times, the seniors change phone numbers and the contacts phone numbers are not accurate either. We have a whole file cabinet of clients we cannot reach.

The numbers of I & A differ by one unit. For several years, we have had clients from the nursing homes attend our dances. We updated a re-assessment over the phone with his worker and went to have it signed. It was then that the worker informed us he was deceased 3 months after he attended our event in September 2023 and his file has been closed.

Four consumers were not re-assessed within the past twelve-month period. One was assessed in March 2024 and could not be reached until June 2025. Another client was assessed September 2023 and wasn't reassessed until June 2025. One client was assessed in September 2023 and then reassessed in October 2024. One client was assessed in Nov. 2022, then again in Nov. 2023 but moved out of the parish 10/7/2024 before the 11/2024 reassessment date.

Sometimes, we just can't locate the clients. My outreach workers get a printout of the upcoming month's assessments and they start pulling the folders at that time. Each has half of the assessments alphabetically, and they start working on these folders upon the completion of the prior month's charts.

The 2 clients that did not sign the chart was the one who was deceased when we did the assessment and the other one had been placed in the nursing home and couldn't sign.

Sincerely,

Carol H. Whipp
Executive Director

