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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 December 31, 2020 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, In-Home Respite and Sitter Services?

Response: Services are provided for Homemaker, Information & Assistance, Transportation, and In-Home Respite/Sitter Services.

- 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 Sitter Service programs?

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

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, Respite and Sitter Service 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. Homemaker personnel do not prepare meals, do not run errands, and do not shop for clients.

- Is there a policy for Homemaker and Transportation 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, daily.

- 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, and Wellness 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 December 31, 2020. 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 December 31, 2020. 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	1,326	1,326	-
III B	I & A	215	214	(1)
III B	Outreach	80	79	(1)
III B	Telephoning	1,917	1,911	(6)
III B	Transportation	1,162	1,162	-
III E	I & A	59	59	-
III E	In-Home Respite	200	200	-
III E	Sitter Service	156	156	-

Based on our procedures, we noted that there were one, one and six units more per the monthly logs than reported to CAAA for the Title III B Information & Assistance, Title III B Outreach, and Title III B Telephoning Programs, 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 December 31, 2020.

We obtained the Agency Summary Report from CAAA for the reporting period of October 1, 2020 through December 31, 2020.

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:

<u>Program/Service</u>	<u>Unit Cost per SAMS Report</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$ 4.58	\$ 11.92
Information & Assistance	6.12	7.73
Transportation	3.52	4.61
Outreach	7.98	8.85
Telephoning	0.83	0.73
Title III E		
Information & Assistance	24.16	25.96
In-Home Respite	19.42	20.39
Sitter Service	19.29	20.39

Based on our procedures, we noted differences between the unit cost per the Contract with CAAA and the amount actually reimbursed for all programs.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended December 31, 2020.

We obtained a summary of consumers receiving services during the three month period ended December 31, 2020 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 four exceptions noted.

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	61	12	94	94
III B	Information & Assistance	213	14	14	14
III B	Transportation	33	8	66	58
III B	Telephoning	322	13	54	42
III B	Outreach	80	8	8	8
III E	Information & Assistance	59	3	3	3
III E	In-Home Respite	2	1	24	24
III E	Sitter Service	2	1	32	32
	Totals	<u>772</u>	<u>60</u>	<u>295</u>	<u>275</u>

There was a difference noted between units on the SAMS report transmitted to CAAA as follows:

- Title III B Telephoning had three consumers with four units of service each that were entered in SAMs but could not be traced to supporting documentation.
- Title III B Transportation had two consumers with four units of service each that were entered in SAMs but 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 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



Older Americans Act

St. Landry Council on Aging, Inc.

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Dear Mrs. Broussard,

Inference to the report submitted by Darnall, Sikes & Frederick, August 9, 2021, to explain the differences in units noted on page 3 and 5, the I & A information was entered wrong. It was mistakenly entered as 214 instead of 215.

The outreach units were entered wrong also. The amount should have been 80 instead of 79. We will make sure in the future that our units are correct.

Assessments are always completed before anyone receive any services. We always reassess our consumers annually. Therefore, we have no idea who the consumers are so we can correct this issue. However, I will make sure that all assessments are given to me before anyone receives any services for approval, and that includes all reassessments as well. We are going over all consumers files as of today.

Sincerely,

Judy Doyle
Executive Director
St. Landry Council on Aging, Inc.
337-942-1938



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