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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 Lafayette Council on Aging, Inc. , solely to assist you with respect to the reported number of service units performed by the Lafayette 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. Lafayette 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 questions were presented to management and their responses are noted as follows:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Sitter and Respite?

Response: Yes, services are provided throughout most the Parish for the above programs.

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

Response: Yes, on Lafayette Parish Council on Aging's website and Facebook.

- Are consumer rosters maintained for each program?

Response: Yes, rosters are maintained for each program in Wellsky.

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

Response: Yes, these programs have a waiting list.

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

Response: Yes.

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

Response: No, homemaker personnel do not prepare meals, run errands, or assist with shopping.

- Is there a policy for Homemaker, Transportation, 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. 232-Help online and Z Binders are also utilized.

- 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: Sign-in logs are used. (See Table A following 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 on page 3 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	1,624	1,619	(5)
III B	I & A	309	309	-
III B	Transportation	1,139	1,139	-
III B	Outreach	150	150	-
III E	I & A	15	15	-
III E	In-Home Respite	540	540	-
III E	Sitter Service	224	224	-

Based on our procedures, the Title III B Homemaker Program had five units of service less per the monthly logs than reported to CAAA.

- 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, and consumers are reassessed 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 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 above, 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 as follows:

<u>Program/Service</u>	<u>Unit Cost per Contract</u>	<u>Amount Reimbursed</u>
Title III B		
Homemaker	\$ 9.19	\$ 9.19
Information & Assistance	12.61	12.61
Transportation	6.76	6.76
Outreach	4.54	4.54
Title III E		
Information & Assistance	14.52	14.52
In-Home Respite	9.66	9.66
Sitter Service	10.47	10.47

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

Based on the procedures performed, we noted the following:

Assessments:

- Five consumers were not re-assessed within the previous twelve month period as of March 31, 2019.

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	Support	
III B	Homemaker	225	14	41	41	-
III B	Information & Assistance	309	10	10	9	(1)
III B	Transportation	157	14	48	48	-
III B	Outreach	150	9	9	9	-
III E	Information & Assistance	15	6	6	6	-
III E	In-Home Respite	30	5	56	56	-
III E	Sitter Service	9	2	19	24	5
	Totals	895	60	189	193	4

Title III B Information & Assistance – One consumer reported one unit entered in SAMS that could not be traced to the log reports or supporting documentation.

Title III E Sitter Service – One consumer had five units more per the log reports and supporting documentation than entered in SAMS.

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 Lafayette 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
 July 30, 2019



LAFAYETTE COUNCIL ON AGING, INC.

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To: Shannon Broussard, Director of Cajun Area on Aging

From: Katherin Boudreaux, Executive Director for the Lafayette Council on Aging, Inc.

Subject: Darnall, Sikes and Fredrick Report

The Lafayette Council on Aging has worked hard over the past few weeks to address deficiencies found in our site visit, and we will continue to find new ways to be more organized and remain in full compliance.

We are in the process of hiring a full-time person to conduct assessments. In the past all employees were part time and told to work as they wish. This practice will be eliminated and we will hire someone who will work 40 hours per week to increase our assessments per day.

We have set up a new system to notify the workers in the field when a client is out of compliance. We have hired one of our drives full time to complete Meals assessments when they are due. We are hopeful that this will eliminate missed assessments.

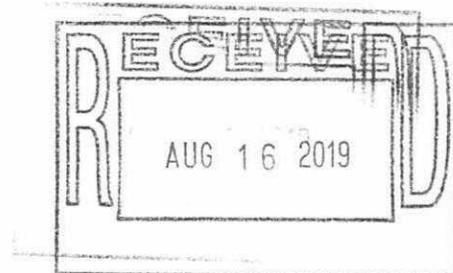
The difference of 5 units noted in Homemakers services we believe came from lost paperwork. The difference of 1 unit on Information and Assistance we believe came from a clerical error made by our staff.

Last year we were without a director the majority of the year. We now have more staff in place and we are working to correct our deficiencies. We are open to any suggestions you may have to improve services moving forward. Our goal is to be more efficient and utilize more full time staff members.

Respectfully,

Katherin Boudreaux
Executive Director

Lafayette Council on Aging, Inc.
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*"The open flower symbolizes the beauty of maturity"
"The sunrays stand for hope and meaning in life"*