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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. Martin Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the St. Martin 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. Martin 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:

### **INQUIRES 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, Wellness, Medication Management, In-Home Respite and Personal Care?

Response: The St. Martin Council on Aging currently provides the above/mentioned services to all of St. Martin Parish. However, due to limited funding, services for lower St. Martin Parish includes Information & Assistance and Homemaker only. Services for that area will increase as funding increases.

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

Response: Yes, the St. Martin Council assures that agency brochures are disseminated during health fairs and other speaking engagements and also places them in the agency lobby for public use.

- Are consumer rosters maintained for each program?

Response: Yes, consumer information for each program is entered into SAMS system by an assigned outreach worker.

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

Response: Yes, the Case Manager Coordinator maintains such lists.

- 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, each employee who provides services in each of the above-mentioned programs is required to maintain daily logs and worksheets to indicate the type of service and the number of units each consumer received. (See Table A on the following page which summarizes the results of our procedures and findings.)

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

Response: Homemaker personnel are instructed to prepare light meals only. Due to liability issues, they no longer run errands, assist with shopping, etc.

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

Response: Yes, a copy of the St. Martin Council on Aging Grievance Policy is given to each consumer and is also displayed in the agency Senior Center.

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

Response: Yes, the St. Martin Council on Aging maintains a resource manual that is strategically placed to the reception area. A copy of the manual has also been given to each outreach worker for his/her use. The manual is updated as often as the agency receives additional referral sources, often as weekly.

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

Response: Yes, the agency receptionist is required to maintain a daily phone log of consumers who call and the service/assistance requested.

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

Response: The St. Martin Council on Aging maintains intake and referral forms for all consumers who call and request services, whether or not the services are offered by SMCOA. The Manager of Programs & Personnel follows-up with consumers to assure that they have received requested services/assistance. Also, consumers who receive SMCOA services/assistance are entered into the SAMS system and may also have additional notes indicated on their case notes form. Consumer files are also appropriately labeled to indicate which service/assistance is being received. (See Table A following for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: Yes, transportation personnel are required to maintain daily trip logs. (We obtained the daily logs and monthly rosters for the three months ended March 31, 2019. We then compared the total units provided per the 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

<u>Program</u>	<u>Type of Service</u>	<u>Units per CAAA</u>	<u>Units per Monthly Rosters</u>	<u>Difference</u>
III B	Homemaker	303	304	1
III B	I & A	182	182	-
III B	Transportation	1,805	1,805	-
III B	Outreach	91	91	-
III B	Visiting	16	17	1
III E	In-Home Respite	195	195	-
III E	Outreach	6	6	-
III E	I & A	7	7	-
III E	Sitter Service	78	76	(2)

Based on our procedures, we noted three programs with differences. The III B Homemaker and III B Visiting programs had one additional unit per the logs than reported to CAAA, respectively. The III E Information & Assistance program had two less units of service per the logs than reported to CAAA.

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

Response: Yes, participants must schedule rides at least 48 hours (2 days) in advance.

- 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 consumers who request services from the Title III programs must be assessed. Initial assessments are usually conducted with two (2) weeks of consumer inquiry for services/assistance. Also, many assessments are done immediately when a consumer is a walk in and each consumer is re-assessed on an annual basis.

**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	\$13.13	\$13.13
Information & Assistance	4.37	4.37
Transportation	4.64	4.64
Outreach	8.01	8.01
Visiting	12.37	12.37
Title III E		
In-Home Respite	17.53	17.53
Outreach	10.00	10.00
Information & Assistance	24.79	24.79
Sitter Service	19.56	19.56

Based on our procedures, we did not notice any differences in the unit cost per the contract compared to the unit cost 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:

- Six consumers were not re-assessed within the previous twelve month period as of March 31, 2019.
- Two consumers files could not be located, thus we were unable to verify an assessment was performed initially or within the past twelve month 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	
		Population	Sample	CAAA	Support
III B	Homemaker	302.5	13	20	22
III B	Information & Assistance	182	7	7	7
III B	Transportation	1805	14	79	69
III B	Outreach	91	10	10	10
III B	Visiting	16	4	4	4
III E	In-Home Respite	195	3	10	16
III E	Outreach	6	3	3	3
III E	Information & Assistance	7	4	4	4
III E	Sitter Service	78	2	18	26
	Totals	<u>2,682</u>	<u>60</u>	<u>155</u>	<u>161</u>

Title III B Homemaker – Two consumers had a combined two units not entered in SAMs but traced to supporting documentation.

Title III B Transportation – Six consumers had a combined nineteen units that could not be traced to supporting documentation. One consumer had nine units not entered in SAMs but traced to supporting documentation.

Title III E In-Home Respite – Two consumers had a combined six units not entered in SAMs but traced to supporting documentation.

Title III E Sitter Service – One consumer had eight units not entered in SAMs but traced to supporting documentation.

To the board members  
Cajun Area Agency on Aging, Inc.  
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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. Martin 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 17, 2019

August 15, 2019

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



# St. Martin Council on Aging

*Making Every Day...A Better Day*

Dear Ms. Broussard:

Following is a list of responses in regards to the recent audit (units) conducted by Darnall, Sikes, Gardes & Frederick:

**Finding:** Provide documentation to substantiate the difference noted in units reported to the Cajun Area Agency on Aging, Inc. (page 3).

**Response:** Auditors noted differences in units in the following services:

IIIB Homemaker (1); Visiting (1)

IIIE Sitter Service (2)

The difference in units is due to miscalculation while inputting units into the SAMS system. However, moving forward, the Manager of Programs & Personnel will assure that the number of recorded units is accurate prior to input, so that this is not a repeated incident.

**Finding:** Six consumers were not re-assessed within the previous twelve month period as of March 31, 2019. Two consumers files could not be located; thus verification of timely assessments could not be performed.

**Response:** Files for the six consumers who had not been re-assessed had been misplaced by previous personnel. Since locating them, the missing files were given to the Outreach Worker. Those individuals have been reassessed as of July 31, 2019. The two consumer files that could not be located still remain missing. However, the Outreach Worker has conducted assessments and begun new files as of July 31, 2019.

**Finding:** Explain the differences noted in the chart on page 5. Explain units that could not be traced to supporting documentation.

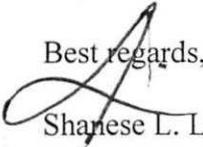
**Response:** Auditors noted differences in the units in the following services:

IIIB Homemaker (two units not entered; IIIB Transportation (Six consumers, nineteen units not supported; one consumer, nine units not entered)

IIIE In-Home Respite (two consumers, six units not entered; IIIE Sitter Service (one consumer, eight units not entered).

The difference in nineteen units entered but not supported was due to a miscalculation. The units in units not entered in SAMS was due to a late submission of rosters after monthly reports had been completed. I trust that my responses prove sufficient. However, please let me know if you require additional information.

Best regards,

  
Shanese L. Lewis, Executive Director