



## 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 Acadia Council on Aging, Inc. (Council) for the three months ended September 30, 2022. Acadia 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 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, Respite and Personal Care?

Response: Acadia Council on Aging, Inc. provides parish wide services for the stated programs.

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

Response: Acadia Council on Aging, Inc. maintains an agency flyer to inform the public of agency programs and services.

- Are consumer rosters maintained for each program?

Response: Each department receives a monthly roster to maintain program units and information.

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

Response: In the event a consumer cannot receive immediate services, their name is added to a waiting list maintained by each department's supervisor and/or located in the SAMS database.

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

Response: Worksheets are completed by direct service workers for the above programs and maintained by the program's supervisor. (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: Homemaker personnel are required to complete the listed duties according to the consumer's need.

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

Response: Acadia Council on Aging has a documented grievance policy. All consumers requesting services are provided with written documentation on the procedure for filing a grievance.

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

Response: An Information and Assistance file is maintained by various departments. The information is updated on an ongoing basis, as new information is obtained by personnel. (See Table A on page 3 for a summary of results from the procedures performed.)

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

Response: The secretary/receptionist and outreach supervisor maintains a phone log of all consumer calls requesting service/assistance through the referral forms completed at the time of the request.

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

Response: Consumer sign in sheets, department logs and assessment folders are available to document the above services were received. (See Table A on page 3 for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: The transportation clerk maintains a daily trip log for all clients that receive transit services. (We were provided the logs and consumer rosters for the three months ended September 30, 2022. We then compared the totals per the consumer rosters to the consumer logs and SAMS report provided by CAAA. See Table A below 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 Logs</u>	<u>Difference Noted</u>
III B	Information & Assistance	218	218	-
III B	Outreach	84	84	-
III B	Telephoning	1,268	1,245	(23)
III B	Transportation	657	657	-
III E	Information & Assistance	2	2	-
III E	Sitter Service	15	15	-

Based on our procedures, we noted that there were twenty-three units more reported to CAAA than per the monthly logs for the Title III B Telephoning program.

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

Response: Consumers or their representative must call at least 48 hours in advance to receive transportation service.

- 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: Assessments of consumers requesting and/or receiving Title III programs receive an initial assessment within seven working days of referral prior to receiving services and each consumer is reassessed at least annually.

**PROCEDURES RELATING TO THE TITLE III B AND III E PROGRAMS**

1. Obtain a schedule of units provided during the three month period ending September 30, 2022.

We obtained the Agency Summary Report from CAAA for the reporting period of July 1, 2022 through September 30, 2022.

2. Determine how the council verifies the number of units provided.

Daily service logs are maintained to monitor the units provided among the various programs. The information from the individual logs are summarized monthly and entered into the SAMS computer 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 below as follows:

<u>Program/Service</u>	<u>Unit Cost Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$5.08	\$5.08
Information & Assistance	21.91	21.91
Telephoning	2.99	2.99
Transportation	8.64	8.64
Outreach	21.77	21.77
Title III E		
Information & Assistance	24.24	24.24
In-Home Respite	18.78	18.78
Sitter Service	10.80	10.80

Based on our procedures, there were no differences noted between the unit cost per contract with CAAA and the amounts 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 September 30, 2022.

We obtained a summary of consumers receiving services during the three months ended September 30, 2022 from the SAMS file submitted to 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:

- Fifteen consumers were note reassessed within the previous twelve month period.
- Two consumer 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 following chart summarizes our sample selected and results noted.

Program	Type of Service	Number of Consumers		Units of Service per Sample	
		Population	Sample	CAAA	Support
III B	Homemaker	0	0	0	0
III B	Information & Assistance	109	18	36	16
III B	Transportation	170	9	33	33
III B	Telephoning	43	25	92	92
III B	Outreach	42	6	12	6
III E	Information & Assistance	1	1	2	0
III E	In-Home Respite	0	0	0	0
III E	Sitter Service	1	1	15	15
	Totals	366	60	190	162

III B Information & Assistance – Twelve consumers had one unit more and four consumers had two units more entered in SAMs that could not be traced to supporting documentation.

III B Outreach – Six consumers had one unit entered in SAMs that could not be traced to supporting documentation.

III E Information & Assistance – One consumer had two units entered in SAMs that could not be traced to supporting documentation.

6. During fieldwork, we selected an additional ten (10) consumers from the population of consumers receiving services during the three month period ended September 30, 2022. We verified whether an assessment was performed within the past twelve month period preceding the three month period being evaluated.

Based on the procedures performed, we noted the following:

- Two consumers were not re-assessed within the previous twelve month period.
- One consumer file could not be located, thus we were unable to verify an assessment was performed initially or within the past twelve month period.

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.

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We are required to be independent of Acadia 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 Acadia 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 21, 2023

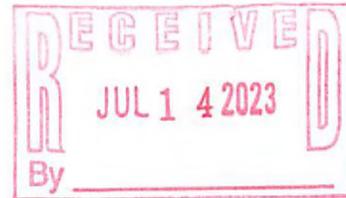
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July 11, 2023

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



Dear Mrs. Broussard:

I have received the findings for the service review completed by Darnall, Sikes, and Gardes & Frederick.

The telephoning units report discrepancies were due to a client made inactivity prior to the end of the program year.

Assessments were not conducted in a timely manner due to a staff shortage. Job postings are currently being advertised. File folders will also be better managed to assure files can be located as required.

The differences noted with the outreach/information units were because of the misfiling of the monthly log sheets. Client folders are on file documenting services performed according to SAMS data reports. Current staff responsible for storing documented backup forms have been advised of proper storage these documents.

Please contact me if additional information is required.

Malita Bartie  
Executive Director

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