



## 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 Vermilion Council on Aging, Inc. (Council) for the three months ended September 30, 2022. Vermilion Council on Aging, Inc.'s management is responsible for administering 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, III D, AND III E PROGRAMS**

The following inquiries were conducted with employees of the Council:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Wellness, Medicine Management, In-Home Respite and Sitter Service?

Response: Yes.

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

Response: No.

- Are consumer rosters maintained for each program?

Response: Yes.

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

Response: Yes filled up.

- 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. (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.

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

Response: No.

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

Response: Yes every year.

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

Response: Yes. (See Table A on page 3 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: Log sheet for I & A and Wellness. (See Table A on page 3 for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: No transportation. (We obtained the daily logs and monthly rosters for the three months ended September 30, 2022. We then compared the total units provided per the logs to the 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	719	719	-
III B	Info. & Assist.	163	167	4
III B	Telephoning	798	798	-
III B	Outreach	45	45	-
III E	In-Home Respite	156	156	-
III E	Info. & Assist.	22	22	-
III E	Sitter Service	105	105	-

Based on our procedures, we noted that there were four units of service per the logs more than reported to CAAA for III B Information & Assistance.

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

Response: No 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 and when consumers can be reached on the date we get calls.

#### 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.

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.

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:

Program/Service	Unit Cost per contract with CAAA	Amount Reimbursed by CAAA
Title III B		
Homemaker	\$ 14.04	\$ 14.04
Information & Assistance	28.16	28.16
Outreach	6.70	6.70
Telephoning	2.00	2.00
Title III E		
In-Home Respite	21.92	21.92
Information & Assistance	28.01	28.01
Sitter Service	19.83	19.83

Based on our procedures, there were no differences noted between the unit cost per 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 September 30, 2022.

We obtained a summary of consumers receiving services during the period ended September 30, 2022 from the SAMS Delivery Consumer Listing provided by CAAA and systematically selected a sample of sixty services received by 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 reassessed 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	52	15	74	74
III B	Information & Assistance	163	18	18	18
III B	Telephoning	16	8	133	133
III B	Outreach	45	9	9	8
III E	Information & Assistance	22	4	4	4
III E	In-Home Respite	10	3	10	10
III E	Sitter Service	10	3	12	12
	Totals	<u>318</u>	<u>60</u>	<u>260</u>	<u>259</u>

Title III B Outreach – One consumer had one unit 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:

- All consumers were re-assessed within the previous 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.

We are required to be independent of Vermilion 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 Vermilion 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

Mrs. Shannon

6/28/23

Linda Abshire -stated in folder moved unable to located to reassess on 9/ 22

Jade Adams-Had trouble reassessing Jade because she is always on the go with her children ,but did redo her 5/23

Marjorie Terro- stated in folder unable to reach because she left a lot friend passed away in August 2022

Allen Hebert - out of town to reassess 7/22 will reassess 7/23

Annle Hopkins was not reassess because she had dropped in 10/ 22` reassess was not up date for 10/21

Sorry will do better next time.

Thank you.



Vermilion Council on Aging