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**INDEPENDENT ACCOUNTANT’S REPORT
 ON APPLYING AGREED-UPON PROCEDURES**

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* (Emeritus)

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 September 30, 2017 for the Title III B, III D, 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.

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

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

- Are consumer rosters maintained for each program?

Response: Yes, rosters are maintained for each program.

- 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, as needed.

- 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: Rosters, case management files, and SAMS. (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 September 30, 2017. 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 Logs</u>	<u>Difference</u>
III B	Homemaker	1,974	1,974	-
III B	I & A	399	399	-
III B	Transportation	981	981	-
III B	Outreach	122	122	-
III E	I & A	98	98	-
III E	Outreach	8	8	-
III E	In-Home Respite	1,325	1,325	-
III E	Sitter Service	447	447	-

Based on our procedures, we noted no differences in the number of units per the monthly logs and the units reported to CAAA for any programs.

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

Response: Yes, they can call our office to schedule.

- 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 September 30, 2017.

We obtained the Agency Summary Report from CAAA for the reporting period of July 1, 2017 through September 30, 2017.

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 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 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	\$ 9.38	\$ 9.38
Information & Assistance	12.99	12.99
Transportation	6.65	6.65
Outreach	6.75	6.75
Title III E		
Information & Assistance	14.74	14.74
In-Home Respite	9.80	9.80
Sitter Service	10.62	10.62

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 September 30, 2017.

We obtained a summary of consumers receiving services during the three months ended September 30, 2017 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:

- Four consumers were not re-assessed within the previous twelve month period as of September 30, 2017.

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	260	12	28	27	(1)
III B	Information & Assistance	397	20	20	20	-
III B	Transportation	141	8	23	14	(9)
III B	Outreach	122	9	9	9	-
III E	Information & Assistance	98	7	7	7	-
III E	Outreach	8	1	1	1	-
III E	In-Home Respite	51	2	12	12	-
III E	Sitter Service	20	1	9.5	9.5	-
	Totals	<u>1,097</u>	<u>60</u>	<u>109.5</u>	<u>99.5</u>	<u>(10)</u>

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

Title III B Transportation – Four consumers had a combined nine units more per the log reports and entered in SAMS than could 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 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
 June 28, 2018

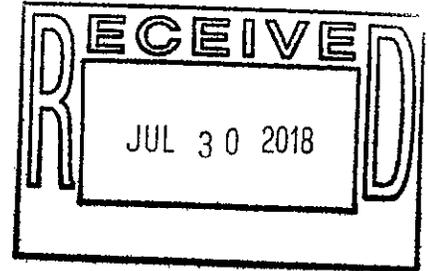


LAFAYETTE COUNCIL ON AGING, INC.

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July 27, 2018

Cajun Area Agency on Aging, Inc.
Attn: Shannon Broussard, Director
110 Toledo Drive
Lafayette, LA 70596-0850



Re: Agreed upon procedures

Our office is taking additional measures to ensure that individuals will be reassessed annually prior to receiving services by running the assessment due report in SAMS. This report was not being run in the past, and some individuals were going beyond the 12 month mark prior to being reassessed. This issue has been discussed and is being addressed with the Case Manager specifically in prioritizing the assignments of assessments due to our Case Workers.

Sincerely,

Kelly Richard, Director
Lafayette Council on Aging, Inc.



*"The open flower symbolizes the beauty of maturity"
"The sunrays stand for hope and meaning in life"*