



**DARNALL SIKES  
& FREDERICK**

A CORPORATION OF CERTIFIED  
PUBLIC ACCOUNTANTS

1231 East Laurel Avenue  
Eunice, LA 70535

P 337-457-4146  
F 337-457-5060

DSFCPAS.COM

OTHER LOCATIONS:

Lafayette    Morgan City    Abbeville

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

To the board members  
Cajun Area Agency on Aging, Inc.  
St. Mary Council on Aging, Inc.

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA) and St. Mary Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the St. Mary Council on Aging, Inc. during the three month reporting period ended March 31, 2022 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. Mary 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 inquiries were conducted with employees of the Council:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Wellness, Medication Management, In-Home Respite and Personal Care?

Response: Yes.

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

Response: Yes.

- 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.

- 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: Yes.

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

Response: Yes, annually.

- 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: Only Information & Assistance

(We were provided the logs and consumer reports for the three months ended March 31, 2022. We compared the totals per consumer logs to the SAMS report provided by CAAA. See Table A on page 3 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, 2022. We then compared the totals per the consumer rosters to the consumer logs and 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 Logs</u>	<u>Difference</u>
III B	Homemaker	986	986	-
III B	I & A	104	104	-
III B	Outreach	36	36	-
III B	Telephoning	167	167	-
III B	Transportation	565	565	-
III B	Visiting	49	49	-
III E	I & A	7	7	-
III E	In-Home Respite	395	222	(173)
III E	Sitter Service	176	176	-

Based on our procedures, we noted that there were one hundred seventy-three units of service per the monthly logs less than reported to CAAA for the III E In-Home Respite program.

- 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.

#### **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, 2022.

We obtained the Agency Summary Report from CAAA for the reporting period of January 1, 2022 through March 31, 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 above, 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 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	\$ 7.49	\$ 7.49
Information & Assistance	10.67	10.67
Outreach	9.36	9.36
Telephoning	1.05	1.05
Transportation	5.64	5.64
Visiting	4.92	4.92
Title III E		
Information & Assistance	26.32	26.32
In-Home Respite	20.68	20.68
Sitter Service	20.68	20.68

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

We obtained a summary of consumers receiving services during the three months ended March 31, 2022 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.

Assessments:

- Two consumers were not re-assessed within the past twelve month period.

Units of Service:

The chart on the following page summarizes the results of our procedures performed:

Program	Type of Service	Number of Consumers		Units of Service per Sample	
		Population	Sample	CAAA	Daily Logs
III B	Homemaker	98	12	34	34
III B	Information & Assistance	100	10	10	10
III B	Outreach	36	6	6	6
III B	Telephoning	89	11	15	15
III B	Transportation	36	7	16	16
III B	Visiting	36	6	6	6
III E	Information & Assistance	7	3	3	3
III E	In-Home Respite	13	3	12	12
III E	Sitter Service	15	2	14	14
	Totals	<u>430</u>	<u>60</u>	<u>116</u>	<u>116</u>

Based on our procedures, no exceptions were noted.

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. Mary 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 15, 2022

# ST. MARY COUNCIL ON AGING

613 Second Street  
TELEPHONE: 337-907-6310  
Franklin, Louisiana 70538

Beverly Domengeaux, Director

SEP - 9 2022

September 6, 2022

Cajun Area Agency on Aging, Inc.

P. O. Drawer 60850

Lafayette Louisiana 70596

Attention: Shannon Broussard, Director

Dear Ms. Broussard:

In response to your letter of August 5<sup>th</sup> (sorry it got mixed up with some other documents) I have carefully reviewed the findings of our recent Service Audit Report.

I have reviewed our documentation and find that in the months of January, February and March, we delivered 222 units of IIIIE Respite. To be truthful, I can't find where 395 were reported to you although the SAMS coordinator kinda remembers she made an error in entry which was corrected.

As to the 2 assessments, in the comments I read that these people were in the hospital and we did the assessment once they returned home. I am working on a solution to this problem with the new Outreach worker. We are working on a new tracking tool so that we know when and how things are getting done in a timely manner.

Thanks for giving us the opportunity to look at what we are doing and go about doing it better. Informed.

Sincerely,



Beverly Domengeaux

