



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 St. Martin Council on Aging, Inc. (Council) for the three months ended September 30, 2022. St. Martin 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:

INQUIRES RELATING TO THE TITLE III B 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, Homemaker, and Sitter 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 the Manager of Programs & Personnel.

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

Response: Yes, waiting lists are maintained for the Homemaker, Respite, and Personal Care programs.

- 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, 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 at 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 Statistical Coordinator 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 September 30, 2022. 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	78	78	-
III B	I & A	206	205	(1)
III B	Outreach	104	103	(1)
III B	Transportation	1,643	1,643	-
III E	In-Home Respite	231	231	-
III E	I & A	3	3	-
III E	Sitter Service	592.2	592.2	-

Based on our procedures, we noted that there were one and one unit less per the monthly logs than reported to CAAA for the Title III B Information & Assistance and Title III B Outreach, respectively.

- 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 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 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:

<u>Program/Service</u>	<u>Unit Cost per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$19.55	\$19.55
Information & Assistance	15.95	15.95
Transportation	4.14	4.14
Telephoning	2.99	2.99
Outreach	12.20	12.20
Title III E		
In-Home Respite	22.12	22.12
Information & Assistance	28.04	28.04
Sitter Service	9.70	9.70

Based on our procedures, there were no differences between the unit cost per contract with CAAA and the amount actually reimbursed.

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 month period ended September 30, 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.

Based on the procedures performed, we noted the following:

Assessments:

- Seven consumers were not re-assessed within the previous twelve month period.
- Five consumers had no assessment available.

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	3	1	6	6
III B	Information & Assistance	206	24	24	21
III B	Transportation	101	16	64	63
III B	Outreach	104	16	16	16
III B	Telephoning	0	0	0	0
III E	In-Home Respite	2	1	18	24
III E	Information & Assistance	3	1	1	1
III E	Sitter Service	5	1	6	6
	Totals	424	60	135	137

Title III B Information & Assistance – Three consumers had one unit that could not be traced to supporting documentation.

Title III B Transportation – One consumer had one unit that could not be traced to supporting documentation.

Title III E In-Home Respite – One consumer had six units more of supporting documentation than entered in SAMs.

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:

- Three consumers were not 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 St. Martin 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 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.

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
June 22, 2023



July 20, 2023

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

Dear Ms. Broussard:

Per your correspondence to me, dated June 27, 2023, following is a list of responses in regards to the recent audit (units) conducted by Darnall, Sikes, & Frederick:

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

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

- IIIB I & A (1)
- IIIB Outreach (1)

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

Finding: (Assessments) Seven consumers did not have an assessment conducted within the past year and five consumers did not have an assessment available. This is a repeat finding. How will this be avoided in the future?

Response: The Statistical Coordinator is currently working with Case Managers to insure that missed assessments for the seven consumers are conducted prior to July 31, 2023. Assessments are also being conducted on the five consumers who did not have one available. To avoid repeated findings, the Statistical Coordinator will be more diligent to review consumer files for accuracy and compare them to services being received. In addition, Case Managers will be more diligent to insure that assessments are conducted in a timely manner.

I trust that my responses prove sufficient. However, please let me know if you require additional information.

Best regards,


Shanese L. Lewis
Executive Director

