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(A Corporation of Certified Public Accountants)

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the board members
Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana

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 Christine Guidry Berwick, CPA, MBA
 Brandon L. Porter, CPA
 Brandon R. Dunphy, CPA
 Robert C. Darnall, CPA, CVA, M.S.
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* (Emeritus)

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA) and Acadia Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the Acadia 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. Acadia 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 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: Yes, 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: Yes.

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- 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 and Personal Care programs?

Response: Yes, 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: Yes, Homemaker personnel are required to complete the listed duties according to the consumer's need.

- Is there a policy for Homemaker, Transportation, In-Home Respite 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, an Information and Assistance file is maintained by various departments. The information is updated yearly. (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: No.

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

Response: It is logged into their files. (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 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 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 Logs</u>	<u>Difference Noted</u>
III B	Homemaker	738	738	-
III B	Information & Assistance	277	277	-
III B	Outreach	59	59	-
III B	Telephoning	480	480	-
III B	Transportation	1,880	1,880	-
III E	Information & Assistance	57	57	-
III E	Sitter Service	295	315	20
III E	In-Home Respite	499	499	-

Based on our procedures, we noted that there were 20 more units per the monthly logs than the units reported to CAAA for the III E Sitter Program 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, all consumers receive an initial assessment within seven working days of referral prior to receiving services under the Title III programs and each consumer is 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.

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 the amount per the contract to the SAMS report and to the amount reimbursed. The results of our procedures are noted below as follows:

<u>Program/Service</u>	<u>Unit Cost per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$8.92	\$8.92
Information & Assistance	12.08	12.08
Transportation	3.34	3.34
Outreach	3.01	3.01
Telephoning	0.37	0.37
Title III E		
Information & Assistance	23.31	23.90
In-Home Respite	11.74	11.74
Sitter Service	7.88	7.88

Based on our procedures, there was a difference noted between the unit cost per contract and the amount actually reimbursed to the council in the III E Information & Assistance Program.

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 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:

- There were two exceptions where a consumer selected in the sample did not have an assessment in their file that was performed within the past twelve months.

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	46	5	57	57
III B	Information & Assistance	277	20	20	20
III B	Transportation	135	12	129	127
III B	Telephoning	120	11	17	17
III B	Outreach	59	4	4	4
III E	Information & Assistance	57	6	6	6
III E	In-Home Respite	5	1	69	69
III E	Sitter Service	4	1	100	100
Totals		703	60	402	400

III B Transportation – One consumers had two units more entered in SAMs than could be traced to supporting documentation.

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

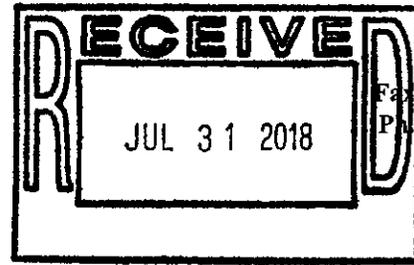
This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and Acadia Council on Aging, Inc. This report is not intended to be and should not be used by anyone other than those specified parties.

Dannall, Sikes, & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
June 7, 2018

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July 27, 2018

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.

According to the documentation on file for Sitter Service, there is not a difference in the units reported to Cajun Area Agency on Aging and the logs per our monthly reporting. All documentation is on file for further review.

Assessments are completed on all individuals prior to receiving services. The two assessments referenced in the report were regarding individuals that could not be contacted for reassessments. The individuals' folders were noted as inactive but this notation was not documented in the computer records.

The difference of units noted on the chart of page five on the report was as a result of the client's name listed in reverse on the program's roster. The client's first name was listed as his last name and his last name was listed as his first name.

Data entry personnel will monitor reporting practices to avoid future occurrences.

Please contact me if additional information is required.



Malita Bartie
Executive Director

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