



**DARNALL SIKES
& FREDERICK**

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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

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA) and Evangeline Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the Evangeline 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. Evangeline 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 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, Homemaker, Information & Assistance, Transportation, In-Home Respite, and Personal Care (Sitter) are provided throughout the Parish dependent on staff availability. Wellness and Medication Management are performed by C.A.A.A.

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

Response: Yes, they have brochures with their services.

- Are consumer rosters maintained for each program?

Response: Yes, rosters are maintained using the SAMS programs and then filed in the file room.

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

Response: Currently there are no waiting lists for services.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, Respite and Personal Care programs?

Response: Yes, clients are scheduled using calendars and services are documented on worksheets.

- Do Homemaker personnel prepare meals, run errands, assist with shopping, etc.?

Response: Homemaker personnel are available to run errands and assist with shopping. However, they do not have any clients requesting these services at this time.

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

Response: Yes, there is a grievance policy. It is available upon request and is located on the website.

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

Response: Yes, it is updated as needed.

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

Response: Yes, the receptionist maintains the log.

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

Response: Phone log and completed I&A forms. Wellness and Medication Management is performed by C.A.A.A.

(We were provided the logs and consumer rosters for the three months ended March 31, 2022. We compared the totals per the 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, they utilize STTARS, a DOTD scheduling and tracking program.

(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

Program	Type of Service	Units per CAAA	Units per Monthly Logs	Difference Noted
III B	Homemaker	606	606	-
III B	Information & Assistance	171	172	1
III B	Outreach	6	6	-
III B	Telephoning	1,240	1,240	-
III B	Transportation	1,020	1,020	-
III E	Information & Assistance	55	55	-
III E	In-Home Respite	530	160	(370)
III E	Sitter Service	218	218	-

Based on our procedures, we noted that there were three hundred seventy units less per the monthly logs than reported to CAAA for the Title III E In-Home Respite, while there was one unit of service more per the logs than those reported to CAAA for the Title III B Information & Assistance.

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

Response: Yes, they employ a fulltime dispatcher who takes reservations and schedule trips.

- 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 prior to receiving services under the Title III programs and each consumer is re-assessed annually.

PROCEDURES RELATING TO THE TITLE III B 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.

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:

<u>Program/Service</u>	<u>Unit Costs per contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$11.49	\$11.49
Information & Assistance	23.72	23.72
Transportation	3.45	3.45
Outreach	18.82	18.82
Telephoning	1.53	1.53
Title III E		
Information & Assistance	11.25	11.25
In-Home Respite	8.99	8.99
Sitter Service	8.96	8.96

Based on our procedures, there were no differences between the unit cost 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 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:

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

Units of Service:

- The following chart summarizes our sample selected and results noted.

<u>Program</u>	<u>Type of Service</u>	<u>Number of Consumers</u>		<u>Units of Service per Sample</u>	
		<u>Population</u>	<u>Sample</u>	<u>CAAA</u>	<u>Support</u>
III B	Homemaker	89	13	36	36
III B	Information & Assistance	171	12	12	12
III B	Transportation	99	14	64	64
III B	Telephoning	32	6	72	72
III B	Outreach	6	3	3	3
III E	Information & Assistance	55	5	5	5
III E	In-Home Respite	72	3	8	8
III E	Sitter Service	43	4	10	10
	Totals	<u>567</u>	<u>60</u>	<u>210</u>	<u>210</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 Evangeline 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
 August 5, 2022

Evangeline Council on Aging

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August 15, 2022

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

Dear Mrs. Broussard,

I have reviewed the report submitted by Darnall, Sikes, and Frederick. My response to the findings is as follows.

1. A) Information and Assistance

In January an I & A was put in on a client, making the total 172. It was later realized that the client was already in the system under a different name. The I & A in January was then deleted, but log was not reprinted. This left us with an additional I & A on the log. The actual total is 171, as per CAAA.

B) In-Home Respite

I have attached the logs for the 3 months ending with March 31, 2022. The total number of Services provided is 530. I do not know how the auditor reported only 160. (Perhaps, the wrong logs were viewed.)

2. The person in charge of these reports is new to the job. She has been made aware of the fact that she should pull a list, from the Harmony program, of clients that should be reassessed monthly. This should prevent any clients from being overlooked.

Should you require any other information, please contact me.



Sincerely,

Lisa DeRouen
Executive Director

Equal Opportunity Employer. To file a Civil Rights program complaint or discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office or call (866)632-9992 to request the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410, by fax (202)690-7442 or email at program.intake@usda.gov.

