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**Darnall, Sikes
& Frederick**

(A Corporation of Certified Public Accountants)

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

Kevin S. Young, CPA
 Christy S. Dew, CPA, MPA
 Rachel W. Ashford, CPA
 Veronica L. LeBleu, CPA, MBA
 Christine Guidry Berwick, CPA, MBA
 Brandon L. Porter, CPA
 Brandon R. Dunphy, CPA
 Robert C. Darnall, CPA, CVA, M.S.
 Benjamin J. Baudoin, CPA

* (Emeritus)

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 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. 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.

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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, 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, 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, annually as new information is received. (i.e. Chamber of Commerce, Nichols University, etc.)

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

Response: Yes, phone logs are maintained.

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

Response: Part of the assessment form is kept as form of documentation.

(We were provided the logs and consumer reports for the three months ended September 30, 2017. 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 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 Logs</u>	<u>Difference</u>
III B	Homemaker	948	948	-
III B	I & A	117	117	-
III B	Outreach	43	43	-
III B	Telephoning	276	276	-
III B	Transportation	1,391	1,391	-
III B	Visiting	91	91	-
III E	I & A	1	1	-
III E	In-Home Respite	208	208	-
III E	Sitter Service	116	116	-

Based on our procedures, there were no differences in the number of units per the monthly logs and the units reported to CAAA for any 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 potential consumers receive an initial assessment prior to receiving services under the Title III programs and are re-assessed 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 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 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 with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$ 6.64	\$ 6.64
Information & Assistance	8.77	8.77
Outreach	8.31	8.31
Telephoning	1.23	1.23
Transportation	5.02	5.02
Visiting	7.30	7.30
Title III E		
Information & Assistance	22.96	22.96
In-Home Respite	19.16	19.16
Sitter Service	7.39	7.39

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

Assessments:

- Three consumers were not re-assessed within the past twelve period.
- Two consumers files could not be located, thus we were unable to verify an assessment was performed initially or within the past twelve month period.

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	Daily Logs	
III B	Homemaker	97	13	47	47	-
III B	Information & Assistance	117	12	12	12	-
III B	Outreach	43	6	6	6	-
III B	Telephoning	89	8	27	27	-
III B	Transportation	65	7	14	14	-
III B	Visiting	77	7	7	7	-
III E	Information & Assistance	1	1	1	1	-
III E	In-Home Respite	13	3	29	29	-
III E	Sitter Service	17	3	9	7	2
	Totals	519	60	152	150	2

Title III E Sitter Service – One consumer reported a total of two units that could not 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 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.

Dannall, Sikes & Frederick

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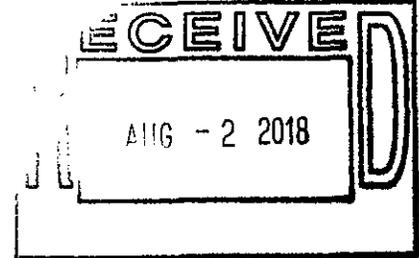
Eunice, Louisiana
 July 18, 2018

ST. MARY COUNCIL ON AGING

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

Beverly Domengeaux, Director
July 30, 2018

Ms. Shannon Broussard, Director
Cajun Area Agency on Aging, Inc.
P. O. Drawer 60850
Lafayette, Louisiana 70596-0850



Dear Ms. Broussard:

With reference to our recent Service Audit, my only comment is that we need a better system and not depend on someone's memory.

In moving to our new building, some files were misplaced and our Statistical Coordinator had specific filing procedures who no one else knew. So, we are implementing a better filing system so that everyone knows where "Active" files are and must place a check out card when they remove an Active file.

As for reassessments, they are going to be more closely monitored. Assignments have been made and the procedure rewritten so that all reassessments are done in a timely manner. Part of the problem is lack of proper documentation when someone goes off service, etc. All this has been addressed and monitoring procedures have been put into place. One lesson learned, not just one person should have total control of any phase of our required documentation.

The Consumer reported to have received IIIE services never received any services, this was a typo in inputting the data. I showed this to the Auditor along with the documentation of who got those units and will be happy to furnish you with the same documentation. In an attempt to avoid this from happening, I will do better proofreading.

If you need any further information, please give me a call.

Sincerely,

Beverly Domengeaux, Director

