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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 Iberia Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the Iberia 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. Iberia 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 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: Services are provided throughout the parish for the above listed services.

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

Response: We have available to the public, a brochure that lists all our services. Whenever we do our outreach or information and assistance, a brochure is also given to the client.

- Are consumer rosters maintained for each program?

Response: Consumer rosters are maintained for each program in SAMS and then maintained daily at the site, or with the homemakers, caregivers, etc. personnel that work with the program.

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

Response: We have a waiting list for the Homemaker Service and for the Respite and Personal Care programs. This list resulted from us not being able to find people to hire.

- 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: Worksheets are maintained for each consumer in the Homemaker and Respite and Personal Care programs. Care plans are maintained for each client. This worksheets are completed at each visit, signed by the client, and returned to the office every Friday.

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

Response: Our homemakers have been instructed to prepare simple meals if needed, but they are mainly to provide basic housekeeping services. They do not run errands or assist with shopping. There were some exceptions made during COVID-19 in doing small grocery runs for the client but they were approved on an individual basis.

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

Response: Each of our programs has a grievance plan so that the various consumers can file grievances if they need to do so.

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

Response: An Information & Assistance resource file is maintained. The outside agency that provides us with go-to assistance is United Way of Iberia. We will be having a meeting next week about finding the resources for our seniors; it has been not enforced due to lack of contact and shut-down during COVID. This resource file is up-dated yearly.

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

Response: A phone log is maintained for the Information & Assistance program of consumers that have called. We then check back later to see if the consumer received the services requested and/or if further information is needed. (See Table A following for a summary of results from the procedures performed.)

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

Response: On the Wellness and Medical Management Services, a sign-in sheet is attached to our computer sheets. A computer sheet is completed on the Information & Assistance client that is then turned in to the SAMS coordinator who then inputs the information into the computer program.

- Is a trip log maintained for Transportation?

Response: A trip log is maintained daily for transportation and this is then transferred to a computer sheet that is then given to the SAMS coordinator for input into the SAMS software. This information is also put into a program called STARS for DOTD. (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 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	411	411	-
III B	Information & Assistance	442	442	-
III B	Outreach	72	72	-
III B	Telephoning	453	453	-
III B	Visiting	20	20	-
III E	Information & Assistance	6	6	-
III E	In-Home Respite	640.50	640.50	-
III E	Sitter Service	140	140	-

Based on our procedures, no exceptions were noted.

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

Response: Our transportation services are provided on a demand basis but most of our clients are daily riders who inform us on the day before if they plan to ride the next day.

- 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, assessments are conducted yearly if the client is receiving services. Initial assessments are usually performed within 48 hours if the client is available. Consumers are assessed annually with an up-date to their records. If there are significant changes in the client's well-being, then an earlier assessment can be completed.

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 daily service logs to monitor the units of service provided among the various programs. The information from the daily 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 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	\$ 18.27	\$ 9.82
Outreach	20.48	11.01
Information & Assistance	26.32	26.32
Transportation	13.43	7.22
Visiting	11.80	7.05
Title III E		
Information & Assistance	23.78	16.66
In-Home Respite	20.59	13.19
Sitter Service	20.61	13.23

Based on our procedures, we noted differences between the contract unit cost and the amount actually reimbursed to the council for the III B Homemaker, III B Outreach, III B Transportation, III B Visiting, III E Information & Assistance, III E In-Home Respite, and III E Sitter Service programs.

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.

Based on the procedures performed, we noted the following:

Assessments:

All consumers were re-assessed within the past twelve month period.

Units of Service:

The following chart 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	72	11	25	25
III B	Information & Assistance	442	22	22	22
III B	Transportation	10	6	106	106
III B	Outreach	72	7	7	7
III B	Visiting	20	7	7	7
III E	Information & Assistance	6	2	2	2
III E	In-Home Respite	13	2	21	21
III E	Sitter Service	13	3	11	11
	Totals	648	60	201	201

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 Iberia 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