



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 St. Landry Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by St. Landry Council on Aging, Inc. (SLCOA) during the three month reporting period ended October 31, 2019 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. St. Landry 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, In-Home Respite and Sitter Services?

Response: Yes, services are provided for Homemaker, Information & Assistance, Transportation, and In-Home Respite/Sitter Services.

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

Response: Yes, there is a written description about our programs that we provide.

- Are consumer rosters maintained for each program?

Response: Yes, consumer folders and files are maintained.

- Are waiting lists maintained for the Homemaker, Respite and Sitter Service programs?

Response: Yes, we have a waiting list for Homemaker and Caregiver Services.

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

Response: No, we do not use worksheets, we use assessments only. (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. Homemaker personnel do not prepare meals, do not run errands, and do not shop for clients.

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

Response: Yes, there is a grievance policy for Homemaker and Transportation.

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

Response: Yes, it is maintained and updated monthly.

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

Response: Yes, and it is maintained. (See Table A on page 3 following for a summary of results from the procedures performed.)

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

Response: We have referral sheets, information/assistance sheet and we assessment applications. (We were provided the logs and consumer rosters for the three months ended October 31, 2019. 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, a trip log is maintained for transportation. (We were provided the trip logs and consumer rosters for the three months ended October 31, 2019. We then compared the totals per 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	1,363	1,363	-
III B	I & A	260	260	-
III B	Outreach	107	107	-
III B	Telephoning	1,228	1,228	-
III B	Transportation	1,670	1,672	2
III E	I & A	70	75	5
III E	In-Home Respite	184	184	-
III E	Sitter Service	108	108	-

Based on our procedures, we noted that there were two and five units more per the monthly logs than reported to CAAA for the Title III B Transportation and the Title III E Information & Assistance Programs, respectively.

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

Response: Yes, procedures are in place for reservations for transportation.

- 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.

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 October 31, 2019.

We obtained the Agency Summary Report from CAAA for the reporting period of August 1, 2019 through October 31, 2019.

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 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.

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:

Program/Service	Unit Cost per Contract with CAAA	Amount Reimbursed by CAAA
Title III B		
Homemaker	\$ 5.89	\$ 5.89
Information & Assistance	10.44	10.44
Transportation	6.27	6.27
Outreach	10.04	10.04
Telephoning	1.25	1.25
Title III E		
Information & Assistance	25.04	25.04
In-Home Respite	19.65	19.65
Sitter Service	19.69	19.69

Based on our procedures, we did not note any differences between the unit cost per the 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 October 31, 2019.

We obtained a summary of consumers receiving services during the three month period ended October 31, 2019 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:

- There were three exceptions where a consumer selected in the sample did not have an assessment in their file that was performed within the previous twelve month period as of October 31, 2019.

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	70	8	38	39
III B	Information & Assistance	260	15	15	15
III B	Transportation	46	6	30	30
III B	Telephoning	223	13	56	56
III B	Outreach	107	10	10	10
III E	Information & Assistance	69	6	6	6
III E	In-Home Respite	3	1	12	12
III E	Sitter Service	3	1	16	16
	Totals	<u>781</u>	<u>60</u>	<u>183</u>	<u>184</u>

There was a difference noted between units on the SAMS report transmitted to CAAA in the Title III B Homemaker program where one consumer had one unit of service not entered in SAMS but 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. Landry 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

June 29, 2020



St. Landry Council on Aging, Inc.

P. O. Box 1596 • 2419 James Eaglin Lane
Opelousas, Louisiana 70571
Phone: (337) 942-1938 • Fax: (337) 942-3483

August 24, 2020

Shannon Broussard
P O Box Drawer 60850
Lafayette, LA 70596-0850

Dear Mrs. Broussard,

In response to the report submitted by Darnall, Sikes & Frederick, it was an oversight by the COA Assessor. As for the differences on page 3, it was error on our part. A few numbers were accidentally put incorrectly. We will certainly try to be more careful.

Sincerely,

Judy Doyle
Director



"An Equal Opportunity Employer"