



**DARNALL SIKES
& FREDERICK**

A CORPORATION OF CERTIFIED
PUBLIC ACCOUNTANTS

1231 East Laurel Avenue
Eunice, LA 70535

P 337-457-4146
F 337-457-5060

DSFCPAS.COM

OTHER LOCATIONS:
Lafayette Morgan City Abbeville

**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 on inquiries, consumer units and assessments relating to the Title III B and III E programs of Evangeline Council on Aging, Inc. (Council) for the four months ended November 30, 2024. Evangeline Council on Aging, Inc.'s management is responsible for administrating the Title III B and III E programs. In performing our agreed-upon procedures engagement, we have relied solely on representations provided by Cajun Area Agency on Aging, Inc. relating to the responsible party and its responsibility for monitoring the Title III B and III E programs.

Cajun Area Agency on Aging, Inc. (CAAA) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of CAAA carry out its responsibilities of monitoring the Title III B and III E programs operated by the Council. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated 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, Respite and Personal Care?

Response: All services are provided throughout the Parish by ECOA.

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

Response: Yes, we have several brochures available on the services provided.

- Are consumer rosters maintained for each program?

Response: Yes, rosters are maintained using the Well Skye program.

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

Response: Currently, we do not have waiting lists for these programs.

- 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, each employee documents each client that services are provided to on a daily basis.

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

Response: Yes, we requested by clients.

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

Response: Yes, ECOA has a formal Grievance Policy and Procedure with a grievance form. That form is available on our website and can be sent to a client upon request.

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

Response: Currently, if a client requests a service that we do not provide, we utilize the internet to find providers in our area.

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

Response: When a client or potential client calls for services, a service request form is filled out and forwarded to the HCBS Coordinator. She checks the Well Skye system to see if this client is currently in the system and what services are being provided. If an I&A is required, she assigns the client to one of the I&A clerks.

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

Response: ECOA uses the LILA form to provide and document Information & Assistance. These forms are filed according to services provided.
(We were provided the logs and consumer rosters for the four months ended November 30, 2024. 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, trip logs are maintained utilizing the STTARS program provided by DOTD.

(We were provided the logs and consumer rosters for the four months ended November 30, 2024. 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
III B	Homemaker	1,033	1,033	-
III B	Information & Assistance	271	271	-
III B	Outreach	17	17	-
III B	Telephoning	1,540	1,540	-
III B	Transportation	1,586	1,586	-
III E	Information & Assistance	47	47	-
III E	In-Home Respite	954	954	-
III E	Sitter Service	262	270	8

Based on our procedures, we noted there were eight units more per the monthly logs than reported to CAAA for Title III E Sitter Service.

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

Response: Yes, clients are advised to call 24 to 48 hours in advance to schedule trips. Information regarding scheduling is provided in the Transportation brochure and on the Fare Schedule.

- 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 a week of request 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 four month period ending November 30, 2024.

We obtained the Agency Summary Report from CAAA for the reporting period of August 1, 2024 through November 30, 2024.

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	\$11.64	\$11.64
Information & Assistance	16.39	16.39
Outreach	18.19	18.19
Telephoning	1.04	1.04
Transportation	5.37	5.37
Title III E		
Information & Assistance	14.33	14.33
In-Home Respite	8.55	8.55
Sitter Service	8.88	8.88

Based on our procedures, there were no differences between the unit cost per the contract with CAAA and the amount reimbursed to the council.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the four month period ended November 30, 2024.

We obtained a summary of consumers receiving services during the four months ended November 30, 2024 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 four 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 assessed after receiving initial service.
- Four consumers assessments were not signed by the consumer.

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	102	7	14	14
III B	Information & Assistance	270	22	22	22
III B	Transportation	537	19	42	42
III B	Telephoning	34	4	29	29
III B	Outreach	17	5	5	5
III E	Information & Assistance	47	1	1	1
III E	In-Home Respite	103	1	2	2
III E	Sitter Service	31	1	2	2
	Totals	1,141	60	117	117

Based on our procedures, no exceptions were noted.

We were engaged by Cajun Area Agency on Aging, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on inquiries, consumer units and assessments relating to the Title III B and III E programs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

To the board members
Cajun Area Agency on Aging, Inc.
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We are required to be independent of Evangeline Council on Aging, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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
June 6, 2025

Evangeline Council on Aging

1012 North Reed St.
P.O. Box 312
Ville Platte, LA. 70586
Telephone: (337)766-0060
Email: Ecoa1971@gmail.com
FAX: (337)363-5301

June 27, 2025

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

Dear Mrs. Broussard:

We have reviewed the report submitted by Darnall, Sikes, & Frederick. Our explanation for the findings is as follows with attachments.

1. Differences in Table A

A report was copied from the Agency Summary Report that was processed in September for the August services. That report shows Mary McGee with 8 Sitter Services. A copy of the same report was printed on 6/26/25. This report does not show the 8 sitter services that Mary McGee received. She is still a client and is still getting services, but somehow those 8 services disappeared from WellSkye. (see attached)

2. Attached is documentation as to the 8 consumers that were not reassessed within the previous 12-month period. There is documentation substantiating all, except 1.

We have also provided documentation on the 4 assessments that were viewed as not signed. Attachments are provided for both issues.

If you require any other information, please let me know.

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.

