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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 Lafayette Council on Aging, Inc. , solely to assist you with respect to the reported number of service units performed by the Lafayette Council on Aging, Inc. during the three month reporting period ended December 31, 2020 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. Lafayette 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, Sitter and Respite?

Response: Yes, we do provide Homemaker, Information & Assistance, Transportation, Sitter and Respite services to all areas of the parish of Lafayette.

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

Response: Yes, flyers and brochures are available. We also have a website.

- Are consumer rosters maintained for each program?

Response: Yes, consumer rosters are maintained for each program.

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

Response: Yes, waiting lists are maintained for the Homemaker, Respite and Sitter programs.

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

Response: Yes, worksheets with signatures are maintained.

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

Response: Homemakers do run errands, and assist with shopping for our clients.

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

Response: Yes, Homemakers, Transportation and Respite clients are able to file grievances online, via email, through mail, in person or via phone and with no threat of retaliation. We even have an anonymous online portal for comments.

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

Response: Yes, we have an Information & Assistance file and binder. We also utilize the 232-Help online resource for specific problems with each client. A services folder is given to each participant each year. We also keep information at the office in the waiting room for our clients.

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

Response: Yes, detailed phone messages are logged and those phone logs are kept for five years.

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

Response: We keep sign in sheets for Wellness and we have assessments for those receiving Information & Assistance. (See Table A following 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 December 31, 2020. We then compared the totals per the consumer rosters to the consumer logs and SAMS report provided by CAAA. See Table A below 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	1,311	1,311	-
III B	I & A	571	561	(10)
III B	Telephoning	1,382	1,372	(10)
III B	Transportation	580	580	-
III B	Outreach	130	127	(3)
III B	Visiting	184	184	-
III E	I & A	30	31	1
III E	In-Home Respite	534	534	-
III E	Sitter Service	250	250	-

Based on our procedures, we noted that there were ten, ten and three units less per the monthly logs than reported to CAAA for the Title III B Information & Assistance, Title III B Telephoning and Title III B Outreach, respectively, while the III E Information & Assistance program had one unit of service more per the logs than reported to CAAA.

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

Response: Yes, we have a service policy in place.

- 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, and consumers are reassessed 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 December 31, 2020.

We obtained the Agency Summary Report from CAAA for the reporting period of October 1, 2020 through December 31, 2020.

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 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</u>	<u>Amount Reimbursed</u>
Title III B		
Homemaker	\$ 9.17	\$ 17.45
Information & Assistance	11.37	11.37
Telephoning	-	-
Transportation	7.01	13.14
Outreach	5.90	5.90
Visiting	-	12.92
Title III E		
Information & Assistance	18.02	25.96
In-Home Respite	12.06	20.39
Sitter Service	12.10	20.39

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 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 December 31, 2020.

We obtained a summary of consumers receiving services during the three months ended December 31, 2020 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:

- Five consumers were not re-assessed within the previous twelve month period as of December 31, 2020.

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	Support	
III B	Homemaker	146	7	25	25	-
III B	Information & Assistance	570	12	12	12	-
III B	Telephoning	704	11	12	12	-
III B	Transportation	80	8	26	26	-
III B	Outreach	130	7	7	7	-
III B	Visiting	38	6	12	8	(4)
III E	Information & Assistance	30	3	3	3	-
III E	In-Home Respite	8	3	51	51	-
III E	Sitter Service	15	3	14	14	-
Totals		1,721	60	162	158	(4)

Title III B Visiting – Two consumers had a combined five units of service entered into SAMS that could not be traced to the log reports or supporting documentation. One consumer had one unit of service traced to the log reports and supporting documentation that was not entered into SAMS.

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 Lafayette 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 9, 2020

Responses to Services Audit questions

From : Katherein Boudreaux <coadirector@lafcoa.org>

Mon, Aug 23, 2021 03:36 PM

Subject : Responses to Services Audit questions 1 attachment**To :** shannon broussard <cajnaaa@lusfiber.net>

Good Afternoon Shannon,

Attached you will find the documentation to show that Joann Luquette did not have any visiting services in December. Alice Sollay also did not have any visiting units in December. These are the months she asked us to pull. Joyce Stelly had 4 hours of visiting on 3 days. One one day she visited for two hours. We only claimed 3 units because we were told visiting is not timed it is per occurrence.

Two of the clients with late or missing assessments were clients we called to check on during COVID that did not need or want further services. LCOA made a decision to call some of our older clients and some closed cases during COVID to ensure everyone was safe. Joann Drake did not require services but was called due to covid. Cynthia Glorioso moved out of parish 7/6/2020, she also got called due to COVID. These instances were unusual because Telephoning is not typically a service we deliver. This will not happen in the future it is isolated due to covid. For the other three assessments they were completed and are part of an agency wide effort to correct issues in the past. Theresa Huntsberry (5/27/2021), Thieran Simar (2/01/2021) and Lueversie Zeno (9/3/2020) all had yearly assessments this year but had a past assessment missing.

We have worked hard to clean up our data base. We will continue to remove clients that are not active so that staff can concentrate on active clients.

Sincerely,
Katherin Boudreaux

 **Services Audit 2021 documents.pdf**
915 KB
