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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 on inquiries, consumer units and assessments relating to the Title III B and III E programs of St. Landry Council on Aging, Inc. (Council) for the four months ended November 30, 2024. St. Landry 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: Yes, services are provided for Homemaker, Information & Assistance, Transportation, Respite and Sitter Service, and caregiver I & A.

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

Response: Yes.

- Are consumer rosters maintained for each program?

Response: Yes.

Are waiting lists maintained for the Homemaker, 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, 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 and Personal Care consumers to file grievances?

Response: Yes, for Homemaker and Transportation.

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

Response: Yes, it is updated daily.

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

Response: Yes. (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 services?

Response: We have a form to verify. (We were provided the logs and consumer rosters for the four months ended November 30, 2024. 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 trip logs and consumer rosters for the four months ended November 30, 2024. We then compared the totals per the consumer logs and SAMS report provided by CAAA. See Table A on page 3 for a summary of results from the procedures performed.)

TABLE A  
UNITS PROVIDED

Program	Type of Service	Units per CAAA	Units per Logs	Difference
III B	Homemaker	1,099	1,099	-
III B	I & A	272	232	(40)
III B	Outreach	72	74	2
III B	Telephoning	2,159	2,329	170
III B	Transportation	2,172	2,173	1
III E	I & A	32	28	(4)
III E	In-Home Respite	124	116	(8)
III E	Sitter Service	104	104	-

Based on our procedures, we noted that there were two, one hundred seventy, and one units of service more per the monthly logs than those reported to CAAA for Title III B Outreach, Title III B Telephoning, and Title III B Transportation, respectively, while there were forty, four, and eight units less per the monthly logs than reported to CAAA for Title III B Information & Assistance, Title III E Information & Assistance, and Title III E In-Home Respite, respectively.

- 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.

#### **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.

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 above, 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 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
<b>Title III B</b>		
Homemaker	\$ 11.48	\$ 11.48
Information & Assistance	10.61	10.61
Outreach	10.71	10.71
Telephoning	0.57	0.57
Transportation	6.14	6.14
<b>Title III E</b>		
Information & Assistance	28.40	28.40
In-Home Respite	23.53	23.53
Sitter Service	24.35	24.35

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 month period ended November 30, 2024 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 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:

- One consumer assessment was not signed by the consumer.

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	81	11	33	33
III B	Information & Assistance	272	21	21	20
III B	Outreach	72	6	6	6
III B	Telephoning	307	15	58	58
III B	Transportation	385	5	53	53
III E	Information & Assistance	32	1	1	1
III E	In-Home Respite	1	1	16	16
III E	Sitter Service	1	0	0	0
Totals		<u>1,151</u>	<u>60</u>	<u>188</u>	<u>187</u>

Title III B Information & Assistance – One consumer had one unit entered in SAMS that could not be traced to supporting documentation.

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.

We are required to be independent of St Landry 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 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

Eunice, Louisiana  
 June 4, 2025



## St. Landry Council on Aging, Inc.

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JUDY DOYLE  
EXECUTIVE DIRECTOR

Shannon Broussard, Director  
P O Drawer 60850  
Lafayette, LA 70596

Dear Mrs. Broussard,

In response to the Darnall, Sikes & Fredrick audit, explanation of differences in units.  
We will make sure to be more careful in the future with our services of units. We will check  
our numbers more carefully: I & A, Telephoning, In Home Respite, and Transportation.

Thank you,

Judy Doyle  
Executive Director



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