



**Darnall, Sikes
& Frederick**

(A Corporation of Certified Public Accountants)

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the board members
Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana

E. Larry Sikes, CPA/PFS, CVA*, CFP®
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* (Emeritus)

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 September 30, 2017 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. 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, Wellness, Medication Management, In-Home Respite and Personal Care?

Response: Services are provided for Homemaker, Information & Assistance, Transportation, In-Home Respite, and Meals.

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

Response: Yes, we have a written description as well as brochures.

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- Are consumer rosters maintained for each program?

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

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

Response: Yes, there is a waiting list for Homemaker and Meals on Wheel, which is keyed in the SAMS program.

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

Response: Yes, for Homemaker and Respite. (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 is for light housekeeping only.

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

Response: Yes, we have a grievance form for Homemaker, Meals, and Transportation only.

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

Response: Yes, it is updated yearly for those who are on the program for a year and every time a new person contacts the office.

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

Response: Yes, we maintain a phone log on the consumers we contract and when we do assessments. (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, Wellness and Medical Management services?

Response: We have forms for Information & Assistance, Outreach, and Telephoning. (We were provided the logs and consumer rosters for the three months ended September 30, 2017. 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 logs and consumer rosters for the three months ended September 30, 2017. 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	1,278	1,278	-
III B	I & A	151	151	-
III B	Outreach	52	52	-
III B	Telephoning	1,130	1,130	-
III B	Transportation	623	623	-
III E	I & A	58	58	-
III E	In-Home Respite	193	193	-
III E	Sitter Service	72	72	-

Based on our procedures, we noted no differences in the number of units per the monthly logs and the units reported to CAAA for any programs

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

Response: Yes, we have a login binder to setup rides for consumers when they call: where they are going, appt. times whenever they call in.

- 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 September 30, 2017.

We obtained the Agency Summary Report from CAAA for the reporting period of July 1, 2017 through September 30, 2017.

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 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	\$ 8.56	\$ 8.56
Information & Assistance	4.44	4.44
Transportation	6.51	6.51
Outreach	5.16	5.16
Telephoning	0.40	0.40
Title III E		
Information & Assistance	12.83	12.83
In-Home Respite	17.71	17.71
Sitter Service	17.46	17.46

Based on our procedures, we noted no 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 September 30, 2017.

We obtained a summary of consumers receiving services during the three month period ended September 30, 2017 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:

- Seven consumers from the sample selected were not re-assessed within the past twelve months as of September 30, 2017.

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	60	14	125	119
III B	Information & Assistance	148	14	14	14
III B	Transportation	30	5	84	84
III B	Telephoning	131	10	39	49
III B	Outreach	51	7	7	7
III E	Information & Assistance	56	10	10	10
III E	In-Home Respite	2	0	0	0
III E	Sitter Service	1	0	0	0
	Totals	479	60	279	283

III B Homemaker - Four consumers reported a combined twelve units which could not be traced to supporting documentation while four consumers had a combined six units not entered in SAMs but traced to supporting documentation.

III B Telephoning – Two consumers had a combined ten units 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.

Dannall, Sikes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
 June 14, 2018



Older Americans Act

St. Landry Council on Aging, Inc.

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August 24, 2018

RE: Shannon Broussard

Cajun Area Agency on Aging, Inc.

Dear Ms. Broussard,

After reviewing the information from Darnall, Sikes,, Gardes & Frederick: the reason why some of the individuals did not have updated assessments is because some of them were reassessed, but the assessments were not put in the folder. The others were mistakenly forgotten, and this matter has been corrected.

Naomi Jones: it was not time to reassess her when they came. They came June 2018, and her reassessment was not due until July 2018. To correct this so it does not happen again we will make sure that all assessments and reassessments are done in a timely manner and double check folders before filing.

If further information is required, please let me know.

Sincerely,

Judy Doyle

Director

