



**DARNALL SIKES
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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 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. 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, services are provided throughout most the Parish for the above programs.

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

Response: A written description is available on our website and in the form of flyers.

- Are consumer rosters maintained for each program?

Response: Consumer rosters are maintained for each program.

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

Response: Yes, these programs have a waiting list.

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

Response: Yes, worksheets are used to record Homemaker and Respite.

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

Response: Homemakers did not prepare meals, run errands or assist with shopping. The only exception is during the COVID 19 crisis. We had to make emergency changes to the services. Typically, homemaker services are only for cleaning the homes of the homebound clients.

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

Response: Yes, it can be given to the client and we have a Grievance button on our website so that anyone can submit concerns in all areas of our programs.
www.laf-coa.org

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

Response: Yes, the file was updated this year by our intern. We make changes regularly.

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

Response: Yes.

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

Response: We have signature pages for Information & Assistance. We also have sign-in sheets for Wellness. (See Table A following for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: Yes, it is in the DOTD STTARS system. (We were provided the logs and consumer rosters for the three months ended October 31, 2019. 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

<u>Program</u>	<u>Type of Service</u>	<u>Units per CAAA</u>	<u>Units per Logs</u>	<u>Difference</u>
III B	Homemaker	1,716	1,709	(7)
III B	I & A	340	341	1
III B	Transportation	1,122	1,122	-
III B	Outreach	120	121	1
III E	I & A	16	16	-
III E	In-Home Respite	384.5	384.5	-
III E	Sitter Service	198	198	-

Based on our procedures, the Title III B Homemaker Program had seven units of service less per the monthly logs than reported to CAAA, while the Title III B Information & Assistance and Outreach Programs each 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.

- 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. Although we strive to reassess everyone timely, we are not perfect and some people are missed. We have made great improvements over the past year and we are working very hard to put better systems in place. This year has been challenging because we are doing phone assessments and clients often think we are part of a scam and will not talk to us via phone. We cannot go into homes due to Covid 19.

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 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 above, 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	\$ 9.17
Information & Assistance	11.37	11.37
Transportation	7.01	7.01
Outreach	5.90	5.90
Title III E		
Information & Assistance	16.79	16.79
In-Home Respite	11.17	11.17
Sitter Service	12.10	12.10

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

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 months 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:

- Three consumers were not re-assessed 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		Diff.
		Population	Sample	CAAA	Support	
III B	Homemaker	191	14	35	28	(7)
III B	Information & Assistance	340	15	15	15	-
III B	Transportation	138	13	35	35	-
III B	Outreach	120	9	9	8	(1)
III E	Information & Assistance	16	3	3	3	-
III E	In-Home Respite	30	4	15	15	-
III E	Sitter Service	9	2	11	11	-
	Totals	<u>844</u>	<u>60</u>	<u>123</u>	<u>115</u>	<u>(8)</u>

Title III B Homemaker – One consumer reported seven units entered in SAMS that could not be traced to the log reports or supporting documentation.

Title III B Outreach – One consumer had one unit entered in SAMS that could not be traced to the log reports or 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 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 29, 2020

To: Shannon Broussard, Director of Cajun Area on Aging

From: Katherin Boudreaux, Executive Director for the Lafayette Council on Aging, Inc.

Subject: Darnall, Sikes and Fredrick Report

The difference of 7 units noted in Homemakers services were from an internal investigation where it was discovered that an employee reported services on a client who passed away. The employee was terminated and then we removed the services. Those case notes were also removed from the files and placed in the employees' file to show justification for termination.

The addition of I&A and Outreach (one unit each that we did not charge) were simple clerical errors.

Our agency is searching for the appropriate person to be a coordinator for our assessments and case management. We have a plan to put someone in place to closely supervise this department. The individual we initially hired discovered she had cancer and we are now looking for a replacement. We now have more staff in place and we are working to correct our deficiencies. We are open to any suggestions you may have to improve services moving forward. Our goal is to be more efficient and utilize more full-time staff members.

Respectfully,



**Katherin Boudreaux
Executive Director**

**Lafayette Council on Aging, Inc.
160 Industrial Parkway
Lafayette, La. 70508**