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

To the board members
Cajun Area Agency on Aging, Inc.
St. Mary Council on Aging, Inc.

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA) and St. Mary Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the St. Mary 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. St. Mary 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 with employees of the Council:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Wellness, In-Home Respite and Sitter Service?

Response: Yes.

- 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, In-Home 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, In-Home Respite and Sitter Service 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, In-Home Respite and Sitter Service consumers to file grievances?

Response: Yes.

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

Response: Yes, annually or as printed.

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

Response: Yes, phone logs are maintained.

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

Response: Only Information & Assistance.

(We were provided the logs and consumer reports for the three months ended October 31, 2019. 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 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

Program	Type of Service	Units per CAAA	Units per Logs	Difference
III B	Homemaker	842	848	6
III B	I & A	210	209	(1)
III B	Outreach	46	46	-
III B	Telephoning	122	122	-
III B	Transportation	1,008	1,008	-
III B	Visiting	20	20	-
III E	I & A	6	6	-
III E	In-Home Respite	299	330	31
III E	Sitter Service	116	116	-

Based on our procedures, we noted that there were 6 and 31 units more per the monthly logs than reported to CAAA for the III B Homemaker & the III E In-Home Respite Programs, respectively while the III B Information & Assistance program had one unit of service per the logs less 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, all potential consumers receive an initial assessment prior to receiving services under the Title III programs and are re-assessed 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 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 service logs to monitor the units of service provided among the various programs. The information from the individual 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 Summary 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:

Program/Service	Unit Cost per Contract with CAAA	Amount Reimbursed by CAAA
Title III B		
Homemaker	\$ 7.51	\$ 7.51
Information & Assistance	12.895	12.895
Outreach	9.63	9.63
Telephoning	1.68	1.68
Transportation	6.10	6.10
Visiting	5.95	5.95
Title III E		
Information & Assistance	25.35	25.35
In-Home Respite	19.93	19.93
Sitter Service	19.95	19.95

Based on our procedures, there were no differences noted between the unit cost noted per contract 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.

Assessments:

- There were no exceptions where a consumer selected in the sample did not have an assessment in their file that was performed 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	Daily Logs	
III B	Homemaker	105	10	27	27	0
III B	Information & Assistance	210	13	13	12	1
III B	Outreach	45	10	10	10	0
III B	Telephoning	58	9	16	13	3
III B	Transportation	83	7	14	14	0
III B	Visiting	19	3	3	3	0
III E	Information & Assistance	5	3	3	3	0
III E	In-Home Respite	21	3	32	32	0
III E	Sitter Service	8	2	14	4	10
	Totals	<u>554</u>	<u>60</u>	<u>132</u>	<u>118</u>	<u>14</u>

Title III B Information & Assistance – One consumer reported one unit entered in SAMS that could not be traced to the log reports or supporting documentation.

Title III B Telephone – Two consumers had a combined three units of service entered in SAMS that could not be traced to the log reports or supporting documentation.

Title III E Sitter Service – One consumer had ten units 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 St. Mary 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

ST. MARY COUNCIL ON AGING

613 Second Street
TELEPHONE: 337-907-6310
Franklin, Louisiana 70538

July 14, 2020

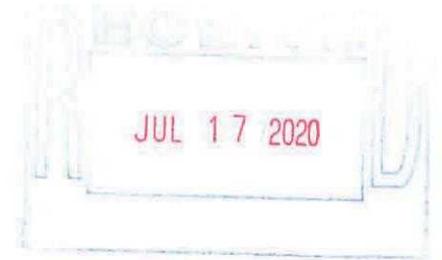
Beverly Domengeaux, Director

Cajun Area Agency on Aging, Inc.

P. O. Drawer 60850

Lafayette, Louisiana 70596-0850

Attention: Ms. Shannon Broussard, Director



Dear Ms. Broussard:

In reply to your letter of July 1, 2020 regarding our recent Audit of services, the following is my findings.

1. The differences noted in Table A on page 3 show that we delivered more services than was submitted for payment. Our fault. BUT, there have been some changes made in personnel and it is felt that more effort will be paid to assure that all services are documented properly in order for SMCOA to receive correct reimbursement.
2. The second problem identified and shows units of service per Sample, identified a difference of 10. Once again, it is our error and in review I have determined that there was a misunderstanding about 2 different clients and when corrected, one was left off the daily log.

Hopefully, the ongoing training of staff will improve our reporting.

Thanks for bringing this to our attention...I always learn from the Audits. If you need any further information, please give me a call.

Sincerely,

Beverly Domengeaux, Director

