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& FREDERICK**

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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 March 31, 2022 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, Wellness, Medication Management, Respite and Personal Care?

Response: Yes, we do provide services throughout the Parish for Homemaker, Information & Assistance, Transportation, Wellness, Respite, and Sitter Service (which includes small daily tasks); however, Medication Management and Personal Care are not provided by our agency.

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

Response: Yes, a written description of the various programs is available to the public on our agency's website and in the form of flyers.

- 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 programs?

Response: Yes, waiting lists are maintained for the Homemaker and Respite programs; however, we do not have a Personal Care program.

- 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, worksheets are used to record the amount and type of services provided to each consumer regarding the Homemaker and Respite programs.

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

Response: Homemakers do not assist with preparing meals, running errands nor shopping. They mainly assist with cleaning the homes for the homebound clients.

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

Response: Yes, there is a policy for consumers to file grievances. The policy can be given to any client and/or the client can access the agency's website ([www.laf-coa.org](http://www.laf-coa.org)) and click the "Grievance" option and submit concerns in all areas of our agency's programs.

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

Response: Yes, an Information & Assistance resource file is maintained regularly and as needed.

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

Response: Yes, a referral, phone log of the consumers who call is maintained for the Information & Assistance program.

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

Response: We have signature pages which verify consumers have received Information & Assistance and sign-in sheets for Wellness; however, we do not have Medical Management services. (See Table A following for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: Yes, a trip log is maintained for Transportation and is located in the DOTD STTARS system. (We were provided the logs and consumer rosters for the three months ended March 31, 2022. 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	1,287	1,288	1
III B	I & A	357	357	-
III B	Transportation	739	739	-
III B	Outreach	118	119	1
III B	Visiting	127	127	-
III E	I & A	6	6	-
III E	In-Home Respite	176	176	-
III E	Sitter Service	364	364	-

Based on our procedures, we noted that III B Homemaker and III B 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, procedures are in place for participants to make reservations for Transportation services.

- 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. However, there may be a few that are missed from time to time due to staff shortage and/or staff not being able to get in touch with the consumer to schedule the reassessment. Nevertheless, all attempts are made to complete re-assessments 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 March 31, 2022.

We obtained the Agency Summary Report from CAAA for the reporting period of January 1, 2022 through March 31, 2022.

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 reimbursed. The results of our procedures are noted as follows:

<u>Program/Service</u>	<u>Unit Cost per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$ 18.27	\$ 18.27
Information & Assistance	5.90	5.90
Transportation	9.76	9.76
Outreach	5.90	5.90
Visiting	-	13.10
Title III E		
Information & Assistance	14.87	14.87
In-Home Respite	20.68	20.68
Sitter Service	11.39	11.39

Based on our procedures, we noted unit cost for the III B Visiting program was not included in the contract with CAAA while the amount reimbursed by CAAA was \$13.10 per unit.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended March 31, 2022.

We obtained a summary of consumers receiving services during the three months ended March 31, 2022 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:

- There was one exception noted.

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	170	9	35	35
III B	Information & Assistance	356	20	20	20
III B	Transportation	102	11	32	28
III B	Outreach	117	8	8	8
III B	Visiting	41	6	16	16
III E	Information & Assistance	6	2	2	1
III E	In-Home Respite	4	2	48	48
III E	Sitter Service	5	2	38	38
	Totals	801	60	199	194

Title III B Transportation – Two consumers had two units of service that could not be traced to supporting documentation.

Title III E Information & Assistance – One consumer had one unit of service that could not be 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 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 20, 2022



160 Industrial Parkway · Lafayette, LA 70508 · 337-262-5990  
[www.laf-coa.org](http://www.laf-coa.org)

August 26, 2022

Shannon Broussard, Director  
Cajun Area Agency on Aging, Inc.  
P. O. Drawer 60850  
Lafayette, LA 70506

Dear Ms. Broussard:

This correspondence is being forwarded in response to the findings submitted by Darnall, Sikes & Frederick.

**Findings & Responses:**

1. Page 3 - Assessments must be completed prior to individuals receiving services. It was noted that one individual did not have an assessment conducted within the past year. How will this be avoided in the future?
  - a. **Response:** Lafayette Council on Aging's Director of Programs, will ensure that all referrals received are assigned to a caseworker so that an assessment is completed prior to any client being approved to receive services. Additionally, the Council's SAMS Coordinator will confirm with the Director of Programs that a completed assessment has been obtained and processed prior to notifying a client that they are eligible to receive services.
2. Explain the differences noted in the charts on pages 3 & 5.
  - a. **Findings (Page 5)**
    - i. Title III B Transportation – Two consumers had two units of service that could not be traced to supporting documentation.
      1. **Response**
        - a. Consumer 1 - An internal error was made with the input of this consumer. The SAM's Coordinator inadvertently inputted 4 units where it should have reflected 2 units for this consumer.
        - b. Consumer 2 - An internal error was made due to a duplication of units being inputted by the SAM's Coordinator based on the documentation received from Lafayette Council on Aging's Transportation Coordinator.
    - ii. Title III E Information & Assistance – One consumer had one unit of service that could not be traced to supporting documentation.
      1. **Response** - The unit that did not have supporting documentation is due to the input being submitted by a parish (St. Landry) other than Lafayette Parish. Even though this client was linked to Lafayette Council on Aging, this client has yet to receive any support services through the NFCSP program by way of Lafayette Council on Aging. This client is in Lafayette Council on Aging's system as a Title III B participant.

Please advise should any additional information or responses be needed to satisfy any of the explanations provided above.

Sincerely,

  
LaKisha L. Varner  
Executive Director