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

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\* (Emeritus)

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 St. Martin Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the St. Martin Council on Aging, Inc. 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. Martin 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:

**INQUIRES 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, In-Home Respite and Personal Care?

Response: The St. Martin Council on Aging currently provides the above/mentioned services to all of St. Martin Parish. However, due to limited funding, services for lower St. Martin Parish includes Information & Assistance and Homemaker only. Services for that area will increase as funding increases.

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

Response: Yes, the St. Martin Council assures that agency brochures are disseminated during health fairs and other speaking engagements and also places them in the agency lobby for public use.

- Are consumer rosters maintained for each program?

Response: Yes, consumer information for each program is entered into SAMS system by an assigned outreach worker.

- Are waiting lists maintained for the Homemaker, In-Home Respite and Personal Care programs?

Response: Yes, the Case Manager Coordinator maintains such lists.

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

Response: Yes, each employee who provides services in each of the above-mentioned programs is required to maintain daily logs and worksheets to indicate the type of service and the number of units each consumer received. (See Table A on the following page which summarizes the results of our procedures and findings.)

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

Response: Due to liability risks, Homemaker personnel no longer run errands or assist with shopping; however, they are allowed to prepare light meals.

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

Response: Yes, a copy of the St. Martin Council on Aging Grievance Policy is given to each consumer and is also displayed in the agency Senior Center.

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

Response: Yes, the St. Martin Council on Aging maintains a resource manual that is strategically placed to the reception area. A copy of the manual has also been given to each outreach worker for his/her use. The manual is updated as often as the agency receives additional referral sources, often as weekly.

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

Response: Yes, the agency receptionist is required to maintain a daily phone log of consumers who call and the service/assistance requested.

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

Response: The St. Martin Council on Aging maintains intake and referral forms for all consumers who call and request services, whether or not the services are offered by SMCOA. The Case Manager Coordinator follows-up with consumers to assure that they have received requested services/assistance. Also, consumers who receive SMCOA services/assistance are entered into SAMS system and may also have additional notes indicated on their assessment forms. Consumer files are also appropriately labeled to indicate which service/assistance is being received.. (See Table A following for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: Yes, transportation personnel are required to maintain daily trip logs.. (We obtained the daily logs and monthly rosters for the three months ended September 30, 2017. We then compared the total units provided per the logs to the 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 Monthly Rosters</u>	<u>Difference</u>
III B	Homemaker	469	417	(52)
III B	I & A	184	218	34
III B	Transportation	1,549	1,590	41
III B	Outreach	45	57	12
III B	Visiting	46	25	(21)
III E	In-Home Respite	81	129	48
III E	Outreach	4	8	4
III E	I & A	2	25	23

Based on our procedures, we noted differences between units of services provided per Cajun Area Agency on Aging, Inc. (CAAA) and units per logs in all of the programs offered.

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

Response: Yes, participants must schedule rides at least 48 hours (2 days) in advance.

- 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 consumers who request services from the Title III programs must be assessed. Initial assessments are usually conducted with two (2) weeks of consumer inquiry for services/assistance. Also, many assessments are done immediately when a consumer is a walk in and each consumer is re-assessed on an annual basis.

**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 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:

<u>Program/Service</u>	<u>Unit Cost per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$12.93	\$12.93
Information & Assistance	5.12	5.12
Transportation	4.98	4.98
Outreach	4.01	4.01
Visiting	6.50	6.50
Title III E		
In-Home Respite	19.03	19.03
Outreach	18.57	18.57
Information & Assistance	23.40	23.40

Based on our procedures, we noted no differences regarding the unit cost per the contract compared to the amount 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:

- Five consumers were not re-assessed within the previous twelve month period as of September 30, 2017.
- Four consumers files could not be located, thus we were unable to verify an assessment was performed initially or within the past twelve month period.
- Three consumers did not have assessments.

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	89	13	22	22
III B	Information & Assistance	225	22	22	22
III B	Transportation	94	13	99	54
III B	Outreach	58	7	7	7
III B	Visiting	4	1	3	3
III E	In-Home Respite	6	2	23	23
III E	Outreach	5	1	1	1
III E	Information & Assistance	18	1	1	1
	Totals	499	60	178	133

Title III B Transportation – Twelve consumers reported a total of forty-five units 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

To the board members  
Cajun Area Agency on Aging, Inc.  
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Area Agency on Aging, Inc. and St. Martin 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 29, 2018



August 2, 2018

Shannon Broussard, Director  
Cajun Area Agency on Aging  
P. O. Box 60850  
Lafayette, LA 70596-0850

Dear Ms. Broussard:

Following is outstanding response in regards to the recent audit (units) conducted by Darnall, Sikes, Gardes & Frederick:

**Finding:** Explain the differences noted in the chart on page 5. Twelve consumers reported 45 units that could not be traced to supporting documentation.

**Response:** The difference in units is due to the previous Case Management Coordinator failing to properly input units from the monthly rosters. However, safeguards have been established to assure that this is not a repeated incident. The Director's Secretary has been assigned to do data entry of units and will work more closely with IIIB Staff to ensure that reporting of units is accurate.

I trust that my response proves sufficient. However, please let me know if you require additional information.

Best regards,

Shanese L. Lewis,  
Executive Director