



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 on inquiries, consumer units and assessments relating to the Title III B and III E programs of Vermilion Council on Aging, Inc. (Council) for the four months ended November 30, 2024. Vermilion Council on Aging, Inc.'s management is responsible for administering the Title III B and III E programs. In performing our agreed-upon procedures engagement, we have relied solely on representations provided by Cajun Area Agency on Aging, Inc. relating to the responsible party and its responsibility for monitoring the Title III B and III E programs.

Cajun Area Agency on Aging, Inc. (CAAA) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of CAAA carry out its responsibilities of monitoring the Title III B and III E programs operated by the Council. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

INQUIRIES RELATING TO THE TITLE III B 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, 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 Personal Care 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, and Personal Care consumers to file grievances?

Response: Yes.

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

Response: Yearly.

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

Response: Yes. (See Table A on page 3 for a summary of results from the procedures performed.)

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

Response: Handwritten log and asses is done to put in consumer file handwritten out. (We were provided the logs and consumer rosters for the four months ended November 30, 2024. We compared the totals per the 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: No transportation.

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	1,092	1,140	48
III B	Info. & Assist.	190	187	(3)
III B	Outreach	61	59	(2)
III B	Telephoning	1,199	1,495	296
III E	Info. & Assist.	20	20	-
III E	In-Home Respite	283	302	19
III E	Sitter Service	160	160	-

Based on our procedures, we noted that there were forty-eight, two hundred ninety-six, and nineteen units of service more per the logs more than reported to CAAA for Title III B Homemaker, Title III B Telephoning, and Title III E In-Home Respite, respectively, while there were three and two units of service less per the monthly logs than reported to CAAA for Title III B Information & Assistance and Title III B Outreach, respectively.

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

Response: Transportation log if a consumer needs ride, but they mostly call transportation Mrs. Caire Landry.

- 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, for all above.

PROCEDURES RELATING TO THE TITLE III B AND III E PROGRAMS

1. Obtain a schedule of units provided during the four month period ending November 30, 2024.

We obtained the Agency Summary Report from CAAA for the reporting period of August 1, 2024 through November 30, 2024.

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 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 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	\$ 17.96	\$ 17.96
Information & Assistance	30.68	30.68
Outreach	24.03	24.03
Telephoning	3.12	3.12
Title III E		
Information & Assistance	28.70	28.70
In-Home Respite	23.70	23.70
Sitter Service	16.14	16.14

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

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the four month period ended November 30, 2024.

We obtained a summary of consumers receiving services during the period ended November 30, 2024 from the SAMS Delivery Consumer Listing provided by CAAA and systematically selected a sample of sixty services received by consumers.

5. Utilizing the sample selected above, (1) verify that an assessment has been performed within the past twelve month period preceding the four 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:

- Twelve consumers were not re-assessed within the previous twelve month period.
- Fourteen consumer assessments were not signed by the consumer.

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	41	9	47	37
III B	Information & Assistance	189	25	25	24
III B	Outreach	60	14	14	12
III B	Telephoning	21	7	124	124
III E	Information & Assistance	20	2	2	2
III E	In-Home Respite	8	1	6	8
III E	Sitter Service	8	2	9	9
Totals		347	60	227	216

Title III B Homemaker – One consumer had one unit per support more than entered in SAMS. Five consumers had eleven units total entered in SAMs that could not be traced to supporting documentation.

Title III B Information & Assistance – One consumer had one unit entered in SAMS that could not be traced to supporting documentation.

Title III B Outreach – Two consumers had one unit each entered in SAMS that could not be traced to supporting documentation.

Title III E In-Home Respite – One consumer had two units per support more than entered in SAMS.

We were engaged by Cajun Area Agency on Aging, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on inquiries, consumer units and assessments relating to the Title III B and III E programs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Vermilion Council on Aging, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

To the board members
Cajun Area Agency on Aging, Inc.
Page 6

This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and Vermilion 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 13, 2025

To Whom It May Concern,

7/7/25

- 1. Assessment Not Timely for Consumers mostly was not home, and, phone number were changes and under able to reach. Contact numbers were not working. Some of the Consumers has dropped the services also and moved to Nursing Homes are with their family.**
- 2. Missing Signature of Consumers were sick, are weather was too bad to go out to reassess, and I will not mix with sick people. Some consumers were having some procedures and family not when will be back home for signatures.**
- 3. Found case that was missing consumer was in Nursing Home for Parkinson.**
- 4. Will pay more attention when counting units for Homemaker Services, Information & Assist, Outreach, Telephoning, In-Home Respite. Careless on my part.**

Shirley Arsenault