



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 St. Mary Council on Aging, Inc. (Council) for the three months ended September 30, 2022. St. Mary Council on Aging, Inc.'s management is responsible for administrating 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, Wellness, Medication Management, In-Home Respite and Personal Care?

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: Yes, annually.

- 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, Wellness and Medical Management services?

Response: Referral sheets/follow-up

(We were provided the logs and consumer reports for the three months ended September 30, 2022. 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 September 30, 2022. 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	662	662	-
III B	I & A	137	187	50
III B	Outreach	38	38	-
III B	Telephoning	171	171	-
III B	Transportation	1,023	1,023	-
III B	Visiting	56	56	-
III E	I & A	10	10	-
III E	In-Home Respite	320	320	-
III E	Sitter Service	48	48	-

Based on our procedures, we noted that there were fifty units of service more per the monthly logs than reported to CAAA for the III B Information & Assistance program.

- 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.

PROCEDURES RELATING TO THE TITLE III B AND III E PROGRAMS

1. Obtain a schedule of units provided during the three month period ending September 30, 2022.

We obtained the Agency Summary Report from CAAA for the reporting period of July 1, 2022 through September 30, 2022.

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 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 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	\$ 7.67	\$ 7.67
Information & Assistance	12.20	12.20
Outreach	6.31	6.31
Telephoning	1.38	1.38
Transportation	5.90	5.90
Visiting	6.46	6.46
Title III E		
Information & Assistance	28.16	28.16
In-Home Respite	18.41	18.41
Sitter Service	22.08	22.08

Based on our procedures, there were no differences between the unit cost noted per SAMS report 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 September 30, 2022.

We obtained a summary of consumers receiving services during the three months ended September 30, 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.

Assessments:

- Two consumers were not re-assessed within the past twelve month period.

Units of Service:

The chart on the following page summarizes the results of our procedures performed:

Program	Type of Service	Number of Consumers		Units of Service per Sample	
		Population	Sample	CAAA	Daily Log
III B	Homemaker	106	12	22	22
III B	Information & Assistance	128	8	8	1
III B	Outreach	38	7	7	6
III B	Telephoning	119	13	15	16
III B	Transportation	51	6	50	50
III B	Visiting	53	6	6	6
III E	Information & Assistance	10	4	4	1
III E	In-Home Respite	18	3	6	6
III E	Sitter Service	4	1	2	2
Totals		527	60	120	110

III B Information & Assistance – Seven consumers had one unit entered in SAMs that could not be traced to supporting documentation.

III B Outreach – One consumer had one unit entered in SAMs that could not be traced to supporting documentation.

III B Telephoning – One consumer had one unit more of supporting documentation than entered in SAMs.

III E Information & Assistance – Three consumers had one unit entered in SAMs that could not be traced to supporting documentation.

6. During fieldwork, we selected an additional ten (10) consumers from the population of consumers receiving services during the three month period ended September 30, 2022. We verified whether an assessment was performed within the past twelve month period preceding the three month period being evaluated.

Based on the procedures performed, we noted the following:

- All consumers were re-assessed within the previous twelve month period.

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 St. Mary 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.
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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

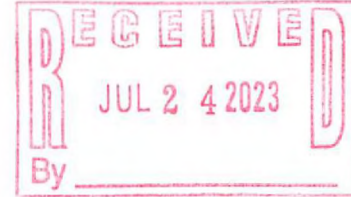
Eunice, Louisiana
June 22, 2023

ST. MARY COUNCIL ON AGING

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

Beverly Domengeaux, Director

July 17, 2023



Cajun Area Agency on Aging, Inc.
P. O. Drawer 60850
Lafayette, Louisiana 70596-0850
Attention: Ms. Shannon Broussard, Director

Dear Ms. Broussard:

In response to the recent Darnall, Sikes & Frederick Audit Report, the following are the results of my follow up.

1. Table A showed that we did 187 Units of I&A but only reported 137 to CAAA., I have double-checked everything and find that 137 is the correct number.

As you are well aware, we have been working with a very short staff and people have been doing things outside of their regular job duties, i.e. No Outreach worker, so everyone was doing new assessments and reassessments but after doing my follow up review I find that everything was recorded correctly but some of them had been recorded inappropriately. This has been corrected. Not only have we hired an Outreach Person but we also had some retraining done with all the staff.

2. So, all the missing units reported have been found and the reported 120 units is correct.

3. The 2 reported missing reassessments have been properly documented and once again we have looked at our procedure and made some corrections which included in-service of all personnel.

It looks like we are finally staffed and after proper orientation and follow up, we shouldn't have any problems with any further audits.

If you have any questions, please give me a call.

Sincerely,

A handwritten signature in cursive script that reads 'Beverly Domengeaux'.

Beverly Domengeaux, Director

