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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 Iberia Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the Iberia Council on Aging, Inc. during the three month reporting period ended March 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. Iberia 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, In-Home Respite and Sitter Service?

Response: Yes, services are provided throughout the Parish for the programs listed above. All areas are outreached and serviced. Transportation is a little more restricted due to us only having one driver working 4-5 hours a day.

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

Response: The programs that are available to the elderly public are listed in a brochure that is placed in areas around the community and United Way is one of our community drop-off points. Brochures have also been given to the community through the Iberia Parish Council, the 3 mayor offices in New Iberia, Jeanerette, and Loreauville. .

- Are consumer rosters maintained for each program?

Response: Consumer rosters are maintained for each program and then transferred to Wellsky (formerly SAMS), our computer tracking system.

- Are waiting lists maintained for the Homemaker, In-Home Respite and Sitter-Service programs?

Response: Yes, waiting lists are maintained for the Homemaker program. There are no waiting lists for the Respite and Sitter programs. By the time all the necessary documents are completed on the Respite and Sitter Programs, arrangements have been made to service them.

- 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, a computer generated form is used to record the time and dates of services provided to each consumer regarding the Homemaker, Respite, and Sitter Programs. We also use a service log listing the duties or services performed and the client signs this service log each day they are provided service.

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

Response: The Homemaker personnel can prepare a simple meal, but are not required to run errands or assist with shopping. They are assigned to clean the area where the client mainly resides, change the sheets, and dust in the area where the client mainly uses. Light dishwashing is done along with mopping and vacuuming. The sheets can be put to wash and switched before the homemaker leaves.

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

Response: Yes, each of our programs has a grievance plan so that the clients can file grievances if they need to do so.

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

Response: Yes, a resource file is maintained by our receptionist/secretary and updated on a daily basis. There is also a community-wide meeting for non-profits called Unmet Needs that we address needs of the community every other month.

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

Response: Yes, a phone log is maintained by the receptionist who receives the calls and directs them. The Case Manager also maintains a log of those that we are able to assist. (See Table A following for a summary of results from the procedures performed.)

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

Response: A log is maintained on each service of who receives the services we have available.

- Is a trip log maintained for Transportation?

Response: Yes, a daily log is maintained for the van for each day the van operates. (We were provided the logs and consumer rosters for the three months ended March 31, 2019. We compared the totals per the consumer 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 Logs</u>	<u>Difference</u>
III B	Homemaker	544	544	-
III B	Information & Assistance	299	299	-
III B	Outreach	95	95	-
III B	Transportation	976	976	-
III B	Visiting	190	190	-
III E	Information & Assistance	11	11	-
III E	In-Home Respite	269	269	-
III E	Outreach	10	10	-
III E	Sitter Service	156	156	-

Based on our procedures, there were no differences in the number of units per the monthly logs and the units reported to CAAA for any program.

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

Response: Yes, our program grant, 5310, is a demand response basis. Each day the client informs us if they need transportation the next day. We require several days' notice if medical transportation is required as we only have one part-time driver who has to provide transportation in a short period of time.

- 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, the council's policy is to try to have the initial assessment completed within 48 hours if the client is available unless the initial call was made right before the weekend and/or holiday. Consumers are re-assessed annually. All Title III programs require a yearly update. If we find that changes have occurred before that yearly update, then a reassessment can be completed earlier.

#### **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, 2019.

We obtained the Agency Summary Report from CAAA for the reporting period of January 1, 2019 through March 31, 2019.

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 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	\$ 9.18	\$ 9.18
Outreach	10.29	10.29
Information & Assistance	13.24	13.24
Transportation	6.76	6.76
Visiting	6.58	6.58
Title III E		
Information & Assistance	24.27	24.27
In-Home Respite	10.73	19.15
Outreach	19.15	10.73
Sitter Service	8.60	8.60

Based on our procedures, we noted differences between the contract unit cost and the amount actually reimbursed to the council for the III E In-Home Respite and Outreach programs.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended March 31, 2019.

We obtained a summary of consumers receiving services during the three months ended March 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.

Based on the procedures performed, we noted the following:

Assessments:

- There were no exceptions noted.

Units of Service:

The following chart summarizes the results of our procedures performed:

Program	Type of Service	Number of Consumers		Units of Service per Sample		Diff.
		Population	Sample	CAAA	Support	
III B	Homemaker	68	14	34	34	-
III B	Information & Assistance	299	11	11	11	-
III B	Transportation	16	5	114	114	-
III B	Outreach	95	9	9	9	-
III B	Visiting	168	12	12	12	-
III E	Information & Assistance	11	3	3	3	-
III E	In-Home Respite	5	2	24	24	-
III E	Outreach	10	2	2	2	-
III E	Sitter Service	3	2	39	39	-
	Totals	<u>675</u>	<u>60</u>	<u>248</u>	<u>248</u>	<u>-</u>

There were no differences noted between units on the SAMS report transmitted to CAAA and the daily logs maintained by the Council.

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 Iberia 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 11, 2019