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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 Vermilion Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by Vermilion Council on Aging, Inc. during the three month reporting period ended March 31, 2022 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. Vermilion 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 inquiries were conducted with employees of the Council:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Wellness, Medicine Management, 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: No.

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

Response: Once a year.

- 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, Wellness and Medical Management services?

Response: Written and computer copy. (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. (We obtained the daily logs and monthly rosters for the three months ended March 31, 2022. We then compared the total units provided per the logs to the SAMS report provided by CAAA. See Table A on page 3 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	Info. & Assist.	164	164	-
III B	Telephoning	643	643	-
III B	Outreach	11	7	(4)
III E	In-Home Respite	250	250	-
III E	Info. & Assist.	33	33	-
III E	Sitter Service	175	175	-

Based on our procedures, we noted that there were four units of service per the logs less than reported to CAAA for III B Outreach.

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

Response: No transportation.

- 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, 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 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.

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	\$ 18.27	\$ 14.57
Information & Assistance	16.29	26.32
Outreach	-	9.24
Telephoning	2.79	0.57
Title III E		
In-Home Respite	20.68	19.28
Information & Assistance	26.32	25.59
Sitter Service	20.68	19.28

Based on our procedures, there was a difference noted between the unit cost per contract and the amount actually reimbursed to the council in the Title III B Homemaker, Title III B Information & Assistance, Title III B Outreach, Title III B Telephoning, Title III E In-Home Respite, Title III E Information & Assistance and Title III E Sitter Service programs.

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 period ended March 31, 2022 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 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:

Three consumers were not reassessed within the past twelve month period.

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	39	12	40	40
III B	Information & Assistance	164	22	22	22
III B	Telephoning	15	7	90	90
III B	Outreach	11	2	2	2
III E	Information & Assistance	33	8	8	8
III E	In-Home Respite	16	4	19	19
III E	Sitter Service	16	5	19	19
	Totals	<u>294</u>	<u>60</u>	<u>200</u>	<u>200</u>

Based on our procedures, no exceptions were noted.

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 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 15, 2022

Vermilion Council on Aging, Inc.

November 11, 2022

Mrs. Shannon Broussard
Director
Cajun Area Agency on Aging
P. O. Box Drawer 60850
Lafayette, LA70596-0850



Re: Audit Review

Dear Shannon Broussard:

Hi, Ms. Shannon after looking at the audit review I found that we had did twelve units for outreach. I haven't receive anything about the three individuals that didn't get assess.

Sincerely,

A handwritten signature in black ink, appearing to read "Calesia Briggs", written over a faint, dotted grid pattern.

Calesia Briggs
Interim Director