



**Darnall, Sikes  
& Frederick**

(A Corporation of Certified Public Accountants)

## 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 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. 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, Medication Management, In-Home Respite and Personal Care?

Response: Yes, the opportunity of services offered by the Council is provided throughout the Parish.

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

Response: Yes.

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- 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, waiting lists are maintained for the above mentioned programs.

- 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, In-Home Respite 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, it is updated 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 and Wellness services?

Response: Reports. (See Table A following for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: N/A. (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 on page 3 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	1,182	1,182	-
III B	Info. & Assist.	248	254	6
III B	Transportation	-	-	-
III B	Telephoning	1,890	1,890	-
III B	Outreach	47	47	-
III E	In-Home Respite	331	331	-
III E	Info. & Assist.	44	44	-
III E	Sitter Service	222	222	-
III E	Outreach	14	14	-

Based on our procedures, we noted a difference in the number of units per the monthly logs and the units reported to CAAA for one program. The III B Information & Assistance had a combined six units of service per the logs more than the reported to CAAA.

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

Response: N/A.

- 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 potential consumers receive an initial assessment prior to receiving services under the Title III programs and are re-assessed annually.

**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.

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	\$ 16.92	\$ 16.92
Information & Assistance	22.49	22.19
Outreach	10.17	10.17
Title III E		
In-Home Respite	17.66	17.66
Information & Assistance	23.33	23.33
Sitter Service	17.31	17.31

Based on our procedures, we noted no differences regarding the unit cost per the contract and 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 period ended September 30, 2017 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:

- There were two exceptions where a consumer selected in the sample did not have an assessment in their file that was performed within the previous twelve months.

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	91	17	62	62
III B	Information & Assistance	244	21	21	21
III B	Telephoning	35	6	112	112
III B	Outreach	47	7	7	7
III E	Outreach	14	3	3	3
III E	Information & Assistance	43	4	4	4
III E	In-Home Respite	14	1	3	3
III E	Sitter Service	14	1	3	3
Totals		502	60	215	215

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 Vermilion 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 12, 2018

Mrs. Shannon

Mr. Simonet Hebert had been going back and forth for treatments. That is why I wasn't able to reassess him on time 7/17/17. But I did reassess him on 10/11/17 when Hospice started taking care of him at home. Mr. Hebert passed away 1/13/18

Mrs. Laura was done on 2/27/17 put wrong GOEA SCORE SHEET and was also done on 2/28/18 her new assessment was in her old folder. Mrs. Laura also leave her in the morning for 3 hours for treatments.

These are the names that I forgot to add on my I & A Log Sheet and are reassess twice.

July 2017 Joseph Gaspard forgot to add

July 2017 Marie Landry forgot to add

Aug 2017 Isabella LaPoint was reassess twice in July 2017 and August is the right one

Aug 2017 Linda Abshire done twice Aug and Sept right one is August

Aug 2017 Fernest Mouton done twice Aug and Sept right one is August

Sept 2017 Gwendolyn Rice forgot to add

Sept 2017 Ernest Rice forgot to add

Sept 2017 Betty Collins had put her inactive

Sept 2017 Ena L. Bodin had her inactive

Mrs. Shannon I'm sick from all the mistakes I made I hope I corrected them. August and Sept was bad months for me had 2 surgeries. Do I need to send you copies of all of these names on my Log Sheet

Shirley