



**DARNALL SIKES
& FREDERICK**

A CORPORATION OF CERTIFIED
PUBLIC ACCOUNTANTS

1231 East Laurel Avenue
Eunice, LA 70535

P 337-457-4146
F 337-457-5060

DSFCPAS.COM

OTHER LOCATIONS:

Lafayette Morgan City Abbeville

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 Evangeline Council on Aging, Inc. (Council) for the four months ended November 30, 2023. Evangeline 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 by having the client complete a questionnaire:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Respite and Personal Care?

Response: All services are provided throughout the Parish by ECOA.

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

Response: Yes, we have printed flyers and a website. The web address is www.evangelinecouncilonaging.com

- Are consumer rosters maintained for each program?

Response: Yes.

- Are waiting lists maintained for the Homemaker, Respite, and Personal Care programs?

Response: Currently, we are fully staffed in these programs and do not have waiting lists. Clients who are most in need get the services more often than clients who can do with less services. Scoring on assessments and client preferences are taken into consideration.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, Respite and Personal Care programs?

Response: Yes.

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

Response: Yes, if requested, we can arrange to provide these services.

- 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, we utilize *211 for up-to-date resource information.

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

Response: Yes. The log is maintained by the receptionist.

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

Response: Completed assessments on clients.
(We were provided the logs and consumer rosters for the four months ended November 30, 2023. 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: Yes, we use the STTARS program provided by DOTD.
(We were provided the logs and consumer rosters for the four months ended November 30, 2023. 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 Monthly Logs	Difference Noted
III B	Homemaker	1,182	1,182	-
III B	Information & Assistance	298	299	1
III B	Outreach	14	14	-
III B	Telephoning	1,510	1,510	-
III B	Transportation	1,901	1,901	-
III E	Information & Assistance	66	66	-
III E	In-Home Respite	945	945	-
III E	Sitter Service	221	219	(2)

Based on our procedures, we noted there were two units less per the monthly logs than reported to CAAA for Title III E Sitter Service, while there was one unit more per the monthly logs than reported to CAAA for Title III B Information & Assistance, respectively.

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

Response: Yes, we have a dispatcher and receptionist who receive calls for transportation requests and make reservations.

- 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 consumers receive an initial assessment within a week of request and each consumer is re-assessed annually.

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, 2023.

We obtained the Agency Summary Report from CAAA for the reporting period of August 1, 2023 through November 30, 2023.

2. Determine how the council verifies the number of units provided.

Daily service logs are maintained to monitor the units provided among the various programs. The information from the individual logs are summarized monthly and entered into the SAMS computer 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 below:

<u>Program/Service</u>	<u>Unit Costs per SAMS</u>	<u>Unit Costs per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B			
Homemaker	\$9.56	\$9.56	\$9.56
Information & Assistance	14.18	14.18	14.18
Transportation	4.76	4.76	4.76
Outreach	8.56	8.56	8.56
Telephoning	1.45	1.45	1.45
Title III E			
Information & Assistance	12.26	12.26	12.26
In-Home Respite	8.77	8.77	8.77
Sitter Service	8.71	8.71	8.71

Based on our procedures, there were no differences noted between the unit cost per SAMS report, the contract with CAAA 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 four month period ended November 30, 2023.

We obtained a summary of consumers receiving services during the four months ended November 30, 2023 from the SAMS file submitted to 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 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:

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

Units of Service:

- The following chart summarizes our sample selected and results noted.

Program	Type of Service	Number of Consumers		Units of Service per Sample	
		Population	Sample	CAAA	Support
III B	Homemaker	99	11	34	34
III B	Information & Assistance	298	15	15	15
III B	Transportation	138	18	44	44
III B	Telephoning	28	6	82	82
III B	Outreach	14	3	3	3
III E	Information & Assistance	66	3	3	3
III E	In-Home Respite	152	4	8	8
III E	Sitter Service	48	0	0	0
	Totals	<u>843</u>	<u>60</u>	<u>189</u>	<u>189</u>

Based on our procedures, no exceptions were noted.

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 Evangeline 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.

This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and Evangeline 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 7, 2024

Evangeline Council on Aging

1012 North Reed St.
P.O. Box 312
Ville Platte, LA. 70586
Telephone: (337)766-0060
FAX: (337)363-5301

June 26, 2024

Shannon Broussard
Cajun Area Agency on Aging
P.O. Drawer 60850
Lafayette, LA 70596-0850

Below is our explanation for the differences noted by Darnall, Sikes & Frederick on the Independent Accountant's report on Applying Agreed-Upon Procedures.

1. Table A Units Provided

• IIIB Information & Assistance

We identified 1 client in November 2023 that had an I & A completed and was accounted for on the November roster. However, the roster for that time, printed now does not show an I & A. We have not deleted him and have not deleted his service, but it is not there now. (Client Number 71677595)

• IIIE Sitter Service

We have identified a client in September 2023 who did receive 2 units of Sitter Service. The monthly summary shows his services, but the roster printed now does not show his services. (Client Number 1219454376)

2. Two consumers who were not assessed within the previous 12 months.

- This client's wife passed away. Her file was placed in the Inactive File Cabinet and his file was inadvertently place there with hers. His file has been returned to the Active File Cabinet and he has been assessed.
- The other client was in the hospital for several weeks at the time of her renewal. She was assessed upon return home, after she was released from the hospital.

If you have any other questions or need clarification, please contact me.

Sincerely



Lisa DeRouen
Executive Director



Equal Opportunity Employer. To file a Civil Rights program complaint or discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office or call (866)632-9992 to request the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410, by fax (202)690-7442 or email at program.intake@usda.gov.

