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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 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 four months ended November 30, 2023. 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, 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, but have ordered new one from Nichols.

- 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 services?

Response: New client packet.

(We were provided the logs and consumer reports for the four months ended November 30, 2023. 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 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

<u>Program</u>	<u>Type of Service</u>	<u>Units per CAAA</u>	<u>Units per Logs</u>	<u>Difference</u>
III B	Homemaker	903	907	4
III B	I & A	168	156	(12)
III B	Outreach	72	73	1
III B	Telephoning	279	322	43
III B	Transportation	1,372	1,419	47
III B	Visiting	47	47	-
III E	I & A	5	6	1
III E	In-Home Respite	116	116	-
III E	Sitter Service	54	54	-

Based on our procedures, we noted that there were four, one, forty-three, forty-seven and one units of service more per the monthly logs than reported to CAAA for Title III B Homemaker, Title III B Outreach, Title III B Telephoning, Title III B Transportation, and Title III E Information & Assistance, respectively, while there were twelve units less per the monthly logs than reported to CAAA for Title 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 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.

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:

<u>Program/Service</u>	<u>Unit Cost per SAMS</u>	<u>Unit Cost per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B			
Homemaker	\$ 7.37	\$ 7.37	\$ 7.37
Information & Assistance	11.48	11.48	11.48
Outreach	13.90	13.90	13.90
Telephoning	1.40	1.40	1.40
Transportation	5.08	5.76	5.76
Visiting	6.52	6.52	6.52
Title III E			
Information & Assistance	17.50	17.50	17.50
In-Home Respite	20.07	20.07	20.07
Sitter Service	23.57	23.57	23.57

Based on our procedures, we noted a difference between the unit cost per SAMS report, the contract with CAAA and the amount actually reimbursed to the council for the Title III B Transportation program.

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 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 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.

Assessments:

- Two consumers were not re-assessed within the past twelve month period.
- One consumer file could not be located.

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 Logs
III B	Homemaker	121	12	30	30
III B	Information & Assistance	168	12	12	11
III B	Outreach	70	4	4	4
III B	Telephoning	184	14	16	15
III B	Transportation	55	10	58	54
III B	Visiting	43	6	6	6
III E	Information & Assistance	5	1	1	1
III E	In-Home Respite	11	1	2	2
III E	Sitter Service	6	0	0	0
Totals		663	60	129	123

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

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

III B Transportation – One consumer had four units entered in SAMs that could not be traced to supporting documentation.

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.

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

ST. MARY COUNCIL ON AGING

613 Second Street
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July 26, 2024
Beverly Domengeaux, Director

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

Dear Ms. Broussard:

Please accept my apology for being late to respond to your letter of June 19, 2024.

My explanation to #1 is that there were noted to be some errors attributed to the SAMS person entry and also some site problems with not entering data correctly. We have attempted to solve this problem on a monthly basis but apparently it hasn't work so we will try again. Of course, I have a big turnover in personnel.

As to the 2 assessments not done in a timely manner, these 2 individuals were in the hospital for an extended length of stay and we did them when they were once again home. The comments in the file revealed this.

The one missing was in our Morgan City site to be reassessed and since I only pick up on Friday, it wasn't available here. I guess I should have gone and gotten it but I didn't. Wil do better next time.

Hopefully this answers your questions but if not please let me know and I will respond in a timely manner.

Sincerely,



Beverly Domengeaux, Director

