



**DARNALL SIKES
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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 Evangeline Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the Evangeline Council on Aging, Inc. during the three month reporting period ended December 31, 2020 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. Evangeline 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 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, Wellness and, Respite?

Response: Homemaker, Information & Assistance, Transportation, and In-Home Respite are offered throughout the Parish.

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

Response: Yes.

- Are consumer rosters maintained for each program?

Response: Yes, rosters are maintained in the SAMS programs.

- Are waiting lists maintained for the Homemaker and Respite?

Response: No.

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

Response: Yes, worksheets are used to record the amount and type of services provided for Homemaker and Respite programs.

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

Response: Yes, Homemaker personnel will run errands and assist with shopping.

- Is there a policy for Homemaker and Transportation consumers to file grievances?

Response: Yes, there is a policy for consumers to file grievances for Homemaker and Transportation.

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

Response: Yes.

- 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, Wellness and Medical Management services?

Response: LILA Assessment forms.

(We were provided the logs and consumer rosters for the three months ended December 31, 2020. 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 were provided the logs and consumer rosters for the three months ended December 31, 2020. 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 Monthly Logs</u>	<u>Difference Noted</u>
III B	Homemaker	747	747	-
III B	Information & Assistance	177	177	-
III B	Outreach	23	23	-
III B	Telephoning	1,534	1,534	-
III B	Transportation	1,026	1,026	-
III E	Information & Assistance	58	58	-
III E	In-Home Respite	948	948	-
III E	Sitter Service	238	238	-

Based on our procedures, no exceptions were noted.

- 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, all consumers receive an initial assessment prior to receiving services under the Title III programs 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 three month period ending December 31, 2020.

We obtained the Agency Summary Report from CAAA for the reporting period of October 1, 2020 through December 31, 2020.

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 Report</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$12.41	\$12.41
Information & Assistance	23.29	23.29
Transportation	2.25	4.05
Outreach	18.83	18.83
Telephoning	2.54	2.45
Title III E		
Information & Assistance	13.83	15.08
In-Home Respite	8.96	8.96
Sitter Service	8.61	8.61

Based on our procedures, there were differences noted between the unit cost noted per SAMS report and the amount actually reimbursed to the council for Title III B Transportation, Telephoning and Title III E Information & Assistance programs.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended December 31, 2020.

We obtained a summary of consumers receiving services during the three months ended December 31, 2020 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 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 noted.

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	87	10	32	32
III B	Information & Assistance	177	12	12	12
III B	Transportation	84	9	28	28
III B	Telephoning	35	9	125	125
III B	Outreach	23	4	4	4
III E	Information & Assistance	58	5	5	5
III E	In-Home Respite	116	5	12	12
III E	Sitter Service	38	6	12	12
	Totals	618	60	230	230

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 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
May 25, 2020

Evangeline Council on Aging

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August 18, 2021

AUG 24 2021

Shannon Broussard
P.O. Drawer 60850
Lafayette, LA 70596-0850

Dear Mrs. Broussard,

This letter is in response to the audit performed by Darnall, Sikes & Frederick. There were 2 exceptions noted pertaining to two clients not being assessed within the previous twelve months. We have researched the 2 clients. The following information provides information on our finding and steps taken to avoid these issues in the future.

1. Barbara Deville

We currently have 2 Barbara Devilles receiving services. Services were posted on the wrong client.

The correct client was not assessed in a timely manner, due to identity mix-up.

To correct this issue, we have added a portion of the client's address to the client's name on the Basic Information Page. This should help us distinguish between patients with the same name.

2. Lee Ray Johnson

Mr. Johnson, unknown to the I & A Coordinator, had 2 folders. Only 1 folder was pulled for the audit. The current assessment was in the folder that remained in the file cabinet. He is current.

Evangeline Council on Aging now has 1 employee, I & A Coordinator, who is responsible for Maintaining files, assigning assessments, and taking calls from new clients. This should alleviate some of the confusion concerning client files.

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.

