



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 Iberia Council on Aging, Inc. (Council) for the four months ended November 30, 2023. Iberia 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 questions were presented to management and their responses are noted as follows:

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

Response: Services are provided throughout the parish for the above listed services.

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

Response: We have available to the public, a brochure that lists all our services. Whenever we do our outreach or information and assistance, a brochure is also given to the client.

- Are consumer rosters maintained for each program?

Response: Consumer rosters are maintained for each program in Wellsky and then maintained daily at the site, or with the homemakers, caregivers, etc. personnel that work with the program.

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

Response: We have a waiting list for the Homemaker Service and for the Respite and Personal Care programs. This list resulted from us not being able to find people to hire. We still have a shortage of workers in these 2 programs. Due to not having enough workers, many of our Respite and Personal Care clients found other sources of providers.

- 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: Worksheets are maintained for each consumer in the Homemaker and Respite and Personal Care programs. Care plans are maintained for each client. This worksheets are completed at each visit, signed by the client, and returned to the office every Friday.

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

Response: Our homemakers have been instructed to prepare simple meals if needed, but they are mainly to provide basic housekeeping services. They do not run errands or assist with shopping.

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

Response: Each of our programs have a grievance plan so that the various consumers can file grievances if they need to do so. The Transportation Plan has a new Civil Rights Form that was implemented this year. The Civil Rights form is going to be remodeled to fit our other programs; too lengthy from DOTD.

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

Response: An Information & Assistance resource file is maintained. The former agency that provided us with this information has closed. We will be going under United Way of Acadiana this year and hopefully this resource book will be restarted.

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

Response: A phone log is maintained for the Information & Assistance program of consumers that have called. We then check back later to see if the consumer received the services requested and/or if further information is needed. (See Table A following 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: On the Wellness and Medical Management Services, a sign-in sheet is attached to our computer sheets. A computer sheet is completed on the Information & Assistance client that is then turned in to the Wellsky coordinator who then inputs the information into the computer program.

- Is a trip log maintained for Transportation?

Response: A trip log is maintained daily for transportation and this is then transferred to a computer sheet that is then given to the Wellsky coordinator for input into the Wellsky software. This information is also put into a program called STTARS for DOTD. (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 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	274.5	274.5	-
III B	Information & Assistance	729	730	1
III B	Outreach	177	177	-
III B	Transportation	1,328	1,328	-
III B	Visiting	168	168	-
III E	Information & Assistance	9	9	-
III E	In-Home Respite	318	318	-
III E	Sitter Service	229	229	-

Based on our procedures, we noted there was one unit of service more per the logs than reported to CAAA for Title III B Information & Assistance.

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

Response: Our transportation services are provided on a demand basis but most of our clients are daily riders that inform us on the day before if they plan to ride the next day.

- 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, assessments are conducted yearly for all Title III programs. Initial assessments are conducted less than a week from the initial request, usually within 72 hours unless that contact is on a Friday. Consumers are assessed annually with an up-date to their records. If there are significant changes in the client's well-being, then an earlier assessment can be completed.

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 daily service logs to monitor the units of service provided among the various programs. The information from the daily 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 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	\$ 13.47	\$ 13.47	\$ 13.47
Information & Assistance	19.52	19.52	19.52
Outreach	15.19	15.19	15.19
Transportation	9.95	9.95	9.95
Visiting	9.72	9.72	9.72
Title III E			
Information & Assistance	29.99	29.99	29.99
In-Home Respite	12.22	12.22	12.22
Sitter Service	12.22	12.22	12.22

Based on our procedures, there were no differences 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 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.

Based on the procedures performed, we noted the following:

Assessments:

All consumers were re-assessed within the past twelve month period.

Units of Service:

The following chart 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	50	9	14	14
III B	Information & Assistance	729	26	26	26
III B	Transportation	19	6	109	109
III B	Outreach	177	6	6	6
III B	Visiting	158	9	9	9
III E	Information & Assistance	9	2	2	2
III E	In-Home Respite	7	2	25	25
III E	Sitter Service	7	0	0	0
Totals		1,156	60	191	191

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.

To the board members
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We are required to be independent of Iberia 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 Iberia 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 10, 2024



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July 8, 2024

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

RE: Darnall, Sikes & Frederick Program Audit-

Dear Ms. Broussard:

Ms. Dee looked into this matter for us.

We have a couple that attends our dances, Seafood Connection, etc., extra functions as occasional C-1's. Mrs. Mary Schexnayder lives in Vermillion Parish and her partner, Joe Ledweig lives in Iberia Parish, just a couple of blocks away from each other.

We access her every year so we can give her an I & A, but in October, we failed to change the parish from Vermillion to Iberia. That is the one unit that we are showing different.

My staff really works hard to track everything perfectly. Thank you for the kind words; they are appreciated.

Sincerely,

Carol H. Whipp
Executive Director

