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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 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. 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, In-Home Respite and Sitter Service?

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 Sitter Service 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 Sitter Service 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, Homemakers do not prepare food. Yes, they run errands and assist with shopping.

- Is there a policy for Homemaker, Transportation, In-Home Respite and Sitter Service consumers to file grievances?

Response: Yes.

- 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. (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 services?

Response: N/A. (See Table A on page 3 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 December 31, 2020. 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	356	356	-
III B	Info. & Assist.	168	168	-
III B	Telephoning	1,260	1,260	-
III B	Outreach	23	23	-
III E	In-Home Respite	156	156	-
III E	Info. & Assist.	32	32	-
III E	Sitter Service	100	100	-

Based on our procedures, no exceptions were noted.

- 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.

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 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.

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:

<u>Program/Service</u>	<u>Unit Cost per SAMS</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$ 14.81	\$ 18.02
Information & Assistance	25.96	25.96
Outreach	9.24	20.20
Telephoning	-	2.75
Title III E		
In-Home Respite	18.83	19.83
Information & Assistance	25.59	25.59
Sitter Service	19.81	19.81

Based on our procedures, we noted differences in the Title III B Homemaker, Title III B Outreach, Title III B Telephoning, and III E In-Home Respite programs 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 December 31, 2020.

We obtained a summary of consumers receiving services during the period ended December 31, 2020 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:

Five consumers were not reassessed within the past twelve month period.

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	31	10	40	40
III B	Information & Assistance	168	24	24	24
III B	Telephoning	65	7	77	77
III B	Outreach	23	7	7	7
III E	Information & Assistance	32	8	8	8
III E	In-Home Respite	5	2	18	21
III E	Sitter Service	5	2	12	11
	Totals	329	60	186	188

Title III E In-Home Respite – One consumer had three units of service traced to supporting documentation but could not be traced to the log reports, nor were entered into SAMS.

Title III E Sitter Service – One consumer had one unit of service entered into SAMS that could not be traced to supporting documentation,

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.

Darnall, Sikes, & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
 June 3, 2020

Vermilion Council on Aging

Mrs. Shannon,

8/13/21

All these cases were put in Sam's but I didn't finish the files.

Patsy Grogon: Didn't finish file, was in Sam's on 11/19/20

Carrol Guilbeaux: He was done on 12/17/20, because 12/19/20 was on a Sat

Mary Langley: Was put in Sam, but careless didn't finish file

Carl Lemaire: Was redo on 12/28/20 because 12/26/20 was on Sat and his Caregiver assessment was not redo because mother passed away 12/12/20

Phyllis Lopez : I was careless over looked her finally got to reach her to reassess her on 3/15/21

Jade Adams: Respite- 9/20 12hrs.

Sitter: 9/20 8hrs.

10/20 12hrs.

10/20 8hrs.

11/20 9hrs -not 15hrs.

11/20 6hrs.

12/20 9hrs.

12/20 6hrs.

Phyllis Lopez: Respite- 9/20 12hrs.

Sitter: 9/20 8hrs.

10/20 9 is wrong 8 is right

10/20 6 is wrong 5 is right

11/20 9hrs.

11/20 6hrs.

12/20 15hrs

12/20 10hrs.