



**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, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA) and Iberia Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the Iberia 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. Iberia 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 questions were presented to management and their responses are noted as follows:

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

Response: Yes, services are provided throughout the Parish for the programs listed above. All areas are outreached and serviced. Transportation is a little more restricted due to us only having one driver working 4-5 hours a day; however, during the pandemic, the transportation has not operated due to the Van Driver running the meal site.

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

Response: The programs that are available to the elderly public are listed in a brochure that is placed in areas around the community and United Way is one of our community drop-off points. Brochures have also been given to the community through the Iberia Parish Council, the 3 mayor offices in New Iberia, Jeanerette, and Loreauville.

- Are consumer rosters maintained for each program?

Response: Consumer rosters are maintained for each program and then transferred to Wellsky (formerly SAMS), our computer tracking system.

- Are waiting lists maintained for the Homemaker, In-Home Respite and Sitter-Service programs?

Response: Yes, waiting lists are now maintained for all three of the above programs due to the lack of qualified employees working at this time. Usually there is no waiting list for Respite and Personal Care programs.

- 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, a computer generated form is used to record the time and dates of services provided to each consumer regarding the Homemaker, Respite, and Sitter Programs. We also use a service log listing the duties or services performed and the client signs this service log each day they are provided service.

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

Response: The Homemaker personnel can prepare a simple meal, but are not required to run errands or assist with shopping; however, during the Pandemic, a few of these services were provided due to the vulnerability of the seniors. Light housekeeping is provided in the areas that the client mainly lives, usually about 4 rooms.

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

Response: Yes, each of our programs has a grievance plan so that the clients can file grievances if they need to do so. Also, we have made calls to all clients to see what their satisfaction level was towards our employees.

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

Response: Yes, a resource file is maintained by our receptionist/secretary and updated on a weekly basis. There is also a community-wide meeting for non-profits called Unmet Needs that we address needs of the community every other month. (This was put on hiatus for a while during the Pandemic.)

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

Response: Yes, a phone log is maintained by the receptionist who receives the calls and directs them. The Case Manager also maintains a log of those that we are able to assist. (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 and Wellness services?

Response: A log is maintained on each service of who receives the services we have available.

- Is a trip log maintained for Transportation?

Response: Yes, a daily log is maintained for the van for each day the van operates. (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 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	405	405	-
III B	Information & Assistance	235	235	-
III B	Outreach	91	91	-
III B	Telephoning	225	224	(1)
III B	Visiting	368	345	(23)
III E	Information & Assistance	9	9	-
III E	In-Home Respite	566	566	-
III E	Sitter Service	372	372	-

Based on our procedures, we noted that III B Telephoning and III B Visiting programs has one and twenty-three units of services per the logs less than those reported to CAAA, respectively.

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

Response: Our transportation services Grant 5310, operates on a Demand Basis. Clients can call us the day before and state that they need transportation for the next day but regular reservations are not required. If Medical Transportation is required we ask that several days' notice be given as we only have one part-time driver who has to provide transportation in a short period of time.

- 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 if the client is receiving services. Initial assessments are usually performed within 48 hours if the client is available. 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, 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 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 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 contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$ 9.11	\$ 13.09
Outreach	9.30	9.30
Information & Assistance	13.12	25.61
Telephoning	-	2.75
Visiting	6.16	2.75
Title III E		
Information & Assistance	25.61	25.61
In-Home Respite	13.47	20.39
Sitter Service	9.93	10.35

Based on our procedures, we noted differences between the contract unit cost and the amount actually reimbursed to the council for the III B Homemaker, III B Information & Assistance, III B Telephoning, III B Visiting, III E In-Home Respite, and III E Sitter Service 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 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 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:

One consumer was not 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	53	5	13	13
III B	Information & Assistance	235	14	14	14
III B	Telephoning	75	9	10	10
III B	Outreach	91	10	10	10
III B	Visiting	342	15	15	14
III E	Information & Assistance	9	2	2	2
III E	In-Home Respite	15	3	129	129
III E	Sitter Service	15	2	12	12
	Totals	<u>835</u>	<u>60</u>	<u>205</u>	<u>204</u>

Title III B Visiting – One consumer had one unit of service entered into SAMS that could not be traced to the log reports or 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 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
 May 27, 2020



IBERIA Council on Aging

126 W. WASHINGTON STREET • NEW IBERIA, LOUISIANA 70560
TELEPHONE: (337) 367-1556 • FAX (337) 367-0130

August 12, 2021

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

AUG 16 2021

RE: Audit Performed by Darnell, Sikes & Frederick

Dear Ms. Broussard:

Marlene Derouen: An assessment was completed on Ms. Derouen on 1/8/19, then reassessed on 12/3/19, slightly early. The next assessment took place on 1/25/21, slightly late. In the computer system, both of these dates would have shown up on the list, which can cause confusion. We will make sure that these dates are carefully checked against the charts; from 2/2020 through 8/2020, her homemaker services were suspended at her request.

Mary M. Dugas: I am providing you with the documentation on Mary Dugas showing that the 1 unit of visiting was documented; it was in the Cares Visiting roster, further back in the folder.

Thank you for your assistance in these matters. I'm happy with this audit, while not perfect as the past 2-3 years were, but with some of my office staff being out every single day delivering meals, they have still been consistent with their work ethics at the office.

Sincerely,

Carol H. Whipp
Executive Director

