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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. Martin Council on Aging, Inc. (Council) for the four months ended November 30, 2023. St. Martin Council on Aging, Inc.'s management is responsible for administering 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:

INQUIRES 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: The St. Martin Council on Aging currently provides the above/mentioned services to all of St. Martin Parish. However, due to limited funding, services for lower St. Martin Parish includes Information & Assistance, Homemaker, and Sitter only. Services for that area will increase as funding increases.

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

Response: Yes, the St. Martin Council assures that agency brochures are disseminated during health fairs and other speaking engagements and also places them in the agency lobby for public use.

- Are consumer rosters maintained for each program?

Response: Yes, consumer information for each program is entered into SAMS system by the Statistical Coordinator.

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

Response: Yes, waiting lists are maintained for the Homemaker, 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 Personal Care programs?

Response: Yes, each employee who provides services in each of the above-mentioned programs is required to maintain daily logs and worksheets to indicate the type of service and the number of units each consumer received. (See Table A on the following page which summarizes the results of our procedures and findings.)

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

Response: Homemaker personnel are instructed to prepare light meals only. Due to liability issues, they no longer run errands, assist with shopping, etc.

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

Response: Yes, a copy of the St. Martin Council on Aging Grievance Policy is given to each consumer and is also displayed in the agency Senior Center.

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

Response: Yes, the St. Martin Council on Aging maintains a resource manual that is strategically placed at the reception area. A copy of the manual has also been given to each outreach worker for his/her use. The manual is updated as often as the agency receives additional referral sources, often as weekly.

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

Response: Yes, the agency receptionist is required to maintain a daily phone log of consumers who call and the service/assistance requested.

- What form of documentation is available to verify consumers have received Information & Assistance services?

Response: The St. Martin Council on Aging maintains intake and referral forms for all consumers who call and request services, whether or not the services are offered by SMCOA. The Statistical Coordinator follows-up with consumers to assure that they have received requested services/assistance. Also, consumers who receive SMCOA services/assistance are entered into the SAMS system and may also have additional notes indicated on their case notes form. Consumer files are also appropriately labeled to indicate which service/assistance is being received. (See Table A following for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: Yes, transportation personnel are required to maintain daily trip logs. (We obtained the daily logs and monthly rosters for the four months ended November 30, 2023. We then compared the total units provided per the 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 Monthly Rosters</u>	<u>Difference</u>
III B	Homemaker	83.5	82.5	(1)
III B	I & A	299	299	-
III B	Outreach	102	102	-
III B	Telephoning	171	168	(3)
III B	Transportation	2,397	2,480	83
III E	In-Home Respite	315	260.5	(55)
III E	I & A	1	1	-

Based on our procedures, we noted that there were eighty-three units of service more per the monthly logs than reported to CAAA for Title III B Transportation, while one, three and fifty-five units less per the monthly logs than reported to CAAA for Title III B Homemaker, Title III B Telephoning, and Title III E In-Home Respite, respectively.

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

Response: Yes, participants must schedule rides at least 48 hours (2 days) in advance.

- 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 who request services from the Title III programs must be assessed. Initial assessments are usually conducted with two (2) weeks of consumer inquiry for services/assistance. Also, many assessments are done immediately when a consumer is a walk in and each consumer is re-assessed on an annual basis.

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 on page 3, 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	\$13.12	\$13.12	\$13.12
Information & Assistance	5.00	5.00	5.00
Transportation	5.98	5.98	3.84
Telephoning	3.84	3.84	5.98
Outreach	12.20	12.20	12.20
Title III E			
In-Home Respite	22.12	22.12	22.12
Information & Assistance	23.12	23.12	23.12

Based on our procedures, we noted differences 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 and the Title III B Telephoning programs.

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 month period 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:

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

Units of Service:

The chart below summarizes the results of our procedures performed:

<u>Program</u>	<u>Type of Service</u>	<u>Number of Consumers</u>		<u>Units of Service per Sample</u>	
		<u>Population</u>	<u>Sample</u>	<u>CAAA</u>	<u>Support</u>
III B	Homemaker	9	3	16	16
III B	Information & Assistance	299	22	22	22
III B	Transportation	122	14	70	80
III B	Outreach	102	9	9	9
III B	Telephoning	102	10	10	10
III E	In-Home Respite	2	1	31	34
III E	Information & Assistance	1	1	1	1
III E	Sitter Service	0	0	0	0
	Totals	<u>637</u>	<u>60</u>	<u>159</u>	<u>172</u>

Title III B Transportation – One consumer had ten units more of supporting documentation than entered in SAMs.

Title III E In-Home Respite – One consumer had three units more of supporting documentation than entered in SAMs.

To the board members
Cajun Area Agency on Aging, Inc.
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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. Martin 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. Martin 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 14, 2024



August 26, 2024

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

Dear Ms. Broussard:

Per your email correspondence to me, dated July 29, 2024, following is a list of responses in regard to the recent audit (units) conducted by Darnall, Sikes, & Frederick for ending FY2023-24:

Finding: Provide documentation to substantiate the difference noted in units reported to the Cajun Area Agency on Aging, Inc. (page 3-Table A and page five).

Response: Auditors noted differences in units in the following services:

- IIIB Homemaker (1)
- IIIB Transportation (+83)
- IIIB Telephoning (1)
- IIIE In-Home Respite (55)


The difference in units is due to miscalculation while inputting units into the SAMS system. However, moving forward, the Statistical Coordinator will ensure that the number of recorded units is accurate prior to input, so that this is not a repeated incident.

Finding: (Assessments) Eleven consumers did not have an assessment conducted within the past year and one consumer did not have an assessment available. This is a repeat finding. How will this be avoided in the future?

Response: The Statistical Coordinator is currently working with Case Managers to ensure that missed assessments for the eleven consumers are conducted within the specified twelve-month period. Also, the Statistical Coordinator has been advised to return consumer files to the locked file room as soon as possible upon inputting information into SAMS or updating Care Plans for any reason to alleviate the possibility of files becoming misplaced.

I trust that my responses prove sufficient. However, please let me know if you require additional information.

Best regards,


Shanese L. Lewis
Executive Director

