



1231 East Laurel Avenue  
Eunice, LA 70535

P 337-457-4146  
F 337-457-5060

DSFCPAS.COM

OTHER LOCATIONS:

Lafayette    Morgan City    Abbeville

**DARNALL SIKES  
& FREDERICK**  
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 on inquiries, consumer units and assessments relating to the Title III B and III E programs of St. Landry Council on Aging, Inc. (Council) for the three months ended September 30, 2022. St. Landry 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:

### **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, Medication Management, Respite and Personal Care?

Response: Yes services are provided for Homemaker, Information & Assistance, Transportation, and Caregiver Respite only.

- 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, Respite and Personal Care programs?

Response: Yes.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, Respite and Personal Care 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.

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

Response: Yes.

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

Response: Yes, yearly.

- 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 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: We have a form to verify. (We were provided the logs and consumer rosters for the three months ended September 30, 2022. We compared the totals per 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 trip logs and consumer rosters for the three months ended September 30, 2022. We then compared the totals per 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

Program	Type of Service	Units per CAAA	Units per Logs	Difference
III B	Homemaker	1,371	1,381	10
III B	I & A	230	235	5
III B	Outreach	98	98	-
III B	Telephoning	2,078	2,065	(13)
III B	Transportation	1,912	1,912	-
III E	I & A	49	49	-
III E	In-Home Respite	100	100	-
III E	Sitter Service	96	96	-

Based on our procedures, we noted that there were ten and five units of service more per the monthly logs than those reported to CAAA for Title III B Homemaker and Title III B Information & Assistance, while there were thirteen units less per the monthly logs than reported to CAAA for the Title III B Telephoning, respectively.

- 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.

#### **PROCEDURES RELATING TO THE TITLE III B AND III E PROGRAMS**

1. Obtain a schedule of units provided during the three month period ending September 30, 2022.

We obtained the Agency Summary Report from CAAA for the reporting period of July 1, 2022 through September 30, 2022.

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 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 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	\$ 7.53	\$ 7.53
Information & Assistance	5.66	5.66
Transportation	4.07	4.07
Outreach	7.56	7.56
Telephoning	0.68	0.68
Title III E		
Information & Assistance	22.02	22.02
In-Home Respite	17.29	17.29
Sitter Service	15.32	15.32

Based on our procedures, there were no differences between the unit cost per CAAA contract and the amount reimbursed to the council.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended September 30, 2022.

We obtained a summary of consumers receiving services during the three month period ended September 30, 2022 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 pervious twelve month period.
- One consumer file could not be located.

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	70	9	60	65
III B	Information & Assistance	230	15	15	14
III B	Transportation	47	8	58	54
III B	Telephoning	310	19	80	76
III B	Outreach	98	6	6	6
III E	Information & Assistance	49	2	2	2
III E	In-Home Respite	1	0	0	0
III E	Sitter Service	1	1	24	24
Totals		806	60	245	241

Title III B Homemaker – One consumer had five units of supporting documentation that were not reported to CAAA.

Title III B Information & Assistance – One consumer had one unit that could not be traced to supporting documentation.

Title III B Telephoning – One consumer had four units that could not be traced to supporting documentation.

Title III B Transportation – One consumer had four units that could not be traced to supporting documentation.

6. During fieldwork, we selected an additional ten (10) consumers from the population of consumers receiving services during the three month period ended September 30, 2022. We verified whether an assessment was performed within the past twelve month period preceding the three month period being evaluated.

Based on the procedures performed, we noted the following:

- One consumer was not re-assessed within the previous twelve month period.

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 Landry 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.

To the board members  
Cajun Area Agency on Aging, Inc.  
Page 6

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. Landry 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 22, 2023

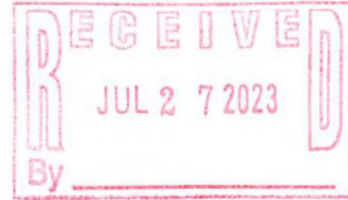


Older Americans Act

# St. Landry Council on Aging, Inc.

P. O. Box 1596 • 2419 James Eaglin Lane  
Opelousas, Louisiana 70571  
Phone: (337) 942-1938 • Fax: (337) 942-3483

July 24, 2023



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

Dear Mrs. Broussard:

I reviewed the report that you submitted from Darnall, Sikes, & Fredrick.

1. The differences on page 3 were an oversight from our agency.
2. There are no differences on page 5.

The one consumer that Darnall, Sikes and Fredrick claim was not re-assessed within a timely manner was not true. His re-assessment was not due until June 12, 2023. The day of the audit was conducted on June 8, 2023. We always due our assessments in a timely manner.

All the files they asked for were given to them on that day. We did not have missing files.

Sincerely;

Judy Doyle  
Executive Director



*"An Equal Opportunity Employer"*