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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, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA) and Acadia Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the Acadia 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. Acadia 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 by having the client complete a questionnaire:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Respite and Sitter Service?

Response: Yes, Acadia Council on Aging, Inc. provides parish wide services for the stated programs.

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

Response: Yes, Acadia Council on Aging, Inc. maintains an agency flyer to inform the public of agency programs and services.

- Are consumer rosters maintained for each program?

Response: Each department receives a monthly roster to maintain program units and information.

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

Response: In the event a consumer cannot receive immediate services, their name is added to a waiting list maintained by each department's supervisor.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker and Respite programs?

Response: Worksheets are completed by direct service workers for the above programs and maintained by the program's supervisor. (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: Homemaker personnel are required to complete the listed duties according to the consumer's need.

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

Response: Acadia Council on Aging has a documented grievance policy. All consumers requesting services are provided with written documentation on the procedure for filing a grievance.

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

Response: An Information and Assistance file is maintained by various departments. The information is updated on an ongoing basis, as new information is obtained by personnel. (See Table A on page 3 for a summary of results from the procedures performed.)

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

Response: The secretary/receptionist and outreach supervisor maintains a phone log of all consumer calls requesting service/assistance through the referral forms completed at the time of the request.

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

Response: Consumer sign in sheets and assessment folders are available to document the above services were received. (See Table A on page 3 for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: The transportation clerk maintains a daily trip log for all clients that receive transit services. (We were provided the logs and consumer rosters for the three months ended December 31, 2020. We then compared the totals per the consumer rosters to the consumer logs and 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 Monthly Logs</u>	<u>Difference Noted</u>
III B	Homemaker	257	257	-
III B	Information & Assistance	322	322	-
III B	Outreach	82	82	-
III B	Telephoning	550	548	(2)
III B	Transportation	857	857	-
III E	Information & Assistance	20	20	-
III E	Sitter Service	57	57	-
III E	In-Home Respite	89	89	-

Based on our procedures, we noted that there was two more units reported to CAAA than per the monthly logs for the Title III B Telephoning program.

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

Response: Consumers or their representative must call at least 24 hours in advance to receive transportation service.

- 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: Assessments of consumers requesting and/or receiving Title III programs receive an initial assessment within seven working days of referral prior to receiving services and each consumer is reassessed at least annually.

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.

Daily service logs are maintained to monitor the units provided among the various programs. The information from the individual logs are summarized monthly and entered into the SAMS computer 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 below as follows:

<u>Program/Service</u>	<u>Unit Cost per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$18.02	\$14.81
Information & Assistance	25.94	21.84
Telephoning	2.75	7.84
Transportation	13.24	7.01
Outreach	20.14	16.14
Title III E		
Information & Assistance	25.88	25.96
In-Home Respite	20.35	20.39
Sitter Service	20.39	20.39

Based on our procedures, there was a difference noted between the unit cost per contract and the amount actually reimbursed to the council in the Title III B Homemaker, Title III B Information & Assistance, Title III B Telephoning, Title III B Transportation, Title III B Outreach, Title III E Information & Assistance and Title III E In-Home Respite 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 file submitted to 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:

- Five consumers were note reassessed within the previous twelve month period.
- One consumer file could not be located, thus we were unable to verify an assessment was performed initially or within the past twelve month period.

Units of Service:

- The following chart summarizes our sample selected and results noted.

Program	Type of Service	Number of Consumers		Units of Service per Sample	
		Population	Sample	CAAA	Support
III B	Homemaker	38	8	23	23
III B	Information & Assistance	161	14	14	13
III B	Transportation	64	7	49	49
III B	Telephoning	214	20	31	27
III B	Outreach	41	6	6	6
III E	Information & Assistance	10	3	3	3
III E	In-Home Respite	2	1	18	18
III E	Sitter Service	2	1	27	27
Totals		532	60	171	166

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

III B Telephoning – One consumer had four units entered in 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 Acadia 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



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August 18, 2021

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

Dear Mrs. Broussard:

I have received the findings for the service review completed by Darnall, Sikes, and Gardes & Frederick.

The difference of two additional unit in Information and were due to errors in transferring data from daily documentation to monthly roster reporting. Staff responsible for reporting these numbers have been advised on the importance of assuring accuracy in their documentation.

Annual assessments we be monitored by the Outreach Supervisor to assure assessments are conducted in a timely manner. Consumers that are not accessible will be recorded as inactive. One individuals file could not be located because this consumer should have been recorded as inactive in the data system. The consumer file was stored with previous years inactive storage.

Attention will be made on documenting units of service provided to consumers.

Please contact me if additional information is required.

Malita Bartie
Executive Director

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