



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 Lafayette Council on Aging, Inc. (Council) for the four months ended November 30, 2024. Lafayette Council on Aging, Inc.'s management is responsible for administrating 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 questions were presented to management and their responses are noted as follows:

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

Response: Yes, the Lafayette COA provides services throughout the Parish for Homemaker, Information & Assistance, Transportation, Wellness, Respite, and Sitter Service (which includes small daily tasks). However, Medication Management and Personal Care are not provided by our agency.

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

Response: Yes, a written description of the various programs is available to the public on our agency's website and in the form of flyers.

- Are consumer rosters maintained for each program?

Response: Yes, consumer rosters are maintained for each program.

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

Response: Yes, waiting lists are maintained for the Homemaker and Respite programs; however, we do not have a Personal Care program.

- 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, worksheets are used to record the amount and type of services provided to each consumer regarding the Homemaker and Respite programs.

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

Response: Homemakers do not assist with meal preparation, errands or shopping. Their primary role is to help with household cleaning for homebound clients.

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

Response: Yes, there is a policy for consumers to file grievances. The policy is available to any client and/or the client can access the agency's website (www.laf-coa.org) and click the "Grievance" option and submit concerns in all areas of our agency's programs.

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

Response: Yes, an Information & Assistance resource file is maintained regularly and as needed.

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

Response: Yes, a referral and phone log of the consumers who call is maintained for the Information & Assistance program.

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

Response: We have signature pages which verify consumers have received Information & Assistance and sign-in sheets for Wellness; however, we do not have Medical Management services. (See Table A on page 3 for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: Yes, a trip log is maintained for Transportation and is located in the DOTD STTARS system. (We were provided the logs and consumer rosters for the four months ended November 30, 2024. We then compared the totals per the consumer rosters to the consumer logs and SAMS report provided by CAAA. See Table A below 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	746	791	45
III B	I & A	780	779	(1)
III B	Outreach	23	23	-
III B	Transportation	1,822	1,768	(54)
III B	Visiting	71	71	-
III E	I & A	10	11	1
III E	In-Home Respite	679	679	-

Based on our procedures, we noted that there were forty-five and one units of service more per the monthly logs than reported to CAAA for Title III B Homemaker and Title III E Information & Assistance, respectively, while there were one and fifty-four units less per the monthly logs than reported to CAAA for Title III B Information & Assistance and Title III B Transportation, respectively.

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

Response: Yes, procedures are in place for participants to make reservations for Transportation services.

- 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 of consumers for Title III programs. Yes, initial assessments are conducted timely. The agency's staff makes every effort to complete annual reassessments for all clients. However, occasional delays may occur due to staffing shortages or difficulties reaching the consumer to schedule the reassessment. Despite these challenges, all reasonable efforts are made to ensure re-assessments are conducted each year.

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, 2024.

We obtained the Agency Summary Report from CAAA for the reporting period of August 1, 2024 through November 30, 2024.

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 reimbursed. The results of our procedures are noted as follows:

Program/Service	Unit Cost per Contract with CAAA	Amount Reimbursed by CAAA
Title III B		
Homemaker	\$ 12.82	\$ 12.82
Information & Assistance	31.01	31.01
Outreach	24.12	24.12
Transportation	15.82	15.82
Title III E		
Information & Assistance	26.00	26.00
In-Home Respite	19.04	19.04
Sitter Service	11.23	11.23

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

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the four month period ended November 30, 2024.

We obtained a summary of consumers receiving services during the four months ended November 30, 2024 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:

- Two consumers were not re-assessed within the previous twelve month period.
- Two consumers assessments were not signed by the consumer.

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		Diff.
		Population	Sample	CAAA	Daily Logs	
III B	Homemaker	118	13	24	21	(3)
III B	Information & Assistance	780	25	25	25	-
III B	Outreach	23	5	5	5	-
III B	Transportation	156	14	69	69	-
III B	Visiting	3	1	25	25	-
III E	Information & Assistance	10	1	1	1	-
III E	In-Home Respite	4	1	5	5	-
Totals		1,094	60	154	151	(3)

Title III B Homemaker – One consumer had one unit per support than entered into SAMS.
One consumer had four units entered in SAMS that could not be traced to daily log.

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 Lafayette 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.
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This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and Lafayette 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 12, 2025

July 3, 2025

Shannon Broussard, Director
Cajun Area Agency on Aging, Inc.
P. O. Drawer 60850
Lafayette, LA 70506

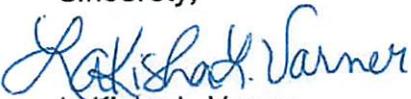
Dear Ms. Broussard,

The following is Lafayette Council on Aging's response to the findings submitted by Darnall, Sikes & Frederick:

Findings & Responses:

1. Provide documentation to substantiate the differences noted in Table A on page 3.
Response: Upon reviewing the noted differences outlined in Table A on page 3, we determined that the discrepancies were due to miscalculations on our part. These errors appear to be the result of human oversight. We have since reviewed the entries and identified where the mistakes occurred. Moving forward, we will implement a more thorough review process to ensure all figures are double-checked prior to submitting monthly reports. We recognize the importance of accuracy in reporting and are taking steps to improve in this area.
2. Assessments are to be completed prior to individuals receiving services. It is noted 13 consumers were not assessed within the previous twelve months and two consumers did not sign their assessment. How will this be avoided in the future?
Response: Due to staffing shortages, some assessments were regrettably not completed within the expected twelve-month timeframe. Additionally, the two unsigned assessments were the result of an oversight during the documentation process. To prevent these issues in the future, we have implemented an additional layer of review. A designated staff member will now verify that all assessments are complete and properly signed before they are finalized and filed. This added step is intended to catch any errors or omissions and ensure compliance moving forward

Sincerely,



LaKisha L. Varner
Lafayette Council on Aging
Executive Director

MISSION STATEMENT

The Mission of the Council is to enhance the well-being of the elderly by providing and expanding an innovative range of services delivered with respect, care and compassion while upholding the dignity and independence of the individual.