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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the board members
Cajun Area Agency on Aging, Inc.
St. Mary Council on Aging, Inc.

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA) and St. Mary Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the St. Mary 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. St. Mary 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 with employees of the Council:

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

Response: Yes.

- 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, In-Home 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, In-Home Respite and Sitter Service 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, In-Home Respite and Sitter Service consumers to file grievances?

Response: Yes.

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

Response: Yes, annually.

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

Response: Yes.

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

Response: Only Information & Assistance

(We were provided the logs and consumer reports for the three months ended December 31, 2020. 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 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 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	872	872	-
III B	I & A	107	104	(3)
III B	Outreach	33	32	(1)
III B	Telephoning	137	137	-
III B	Transportation	954	951	(3)
III B	Visiting	94	95	1
III E	I & A	7	7	-
III E	In-Home Respite	300	300	-
III E	Sitter Service	18	16	(2)

Based on our procedures, we noted that there was one unit more per the monthly logs than reported to CAAA for the III B Visiting program, while the III B Information & Assistance, III B Outreach, III B Transportation and III E Sitter Service programs had three, one, three and two units of service per the logs less than reported to CAAA, 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, 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 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 above, 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 the amount per the contract to the SAMS report and to the amount reimbursed. The results of our procedures are noted as follows:

Program/Service	Unit Cost per SAMS Report	Amount Reimbursed by CAAA
Title III B		
Homemaker	\$ 6.68	\$ 6.50
Information & Assistance	12.02	12.02
Outreach	10.32	20.20
Telephoning	0.83	0.83
Transportation	5.49	5.49
Visiting	5.01	5.01
Title III E		
Information & Assistance	19.21	25.35
In-Home Respite	20.40	20.39
Sitter Service	20.42	20.39

Based on our procedures, there were five differences noted between the unit cost noted per SAMS report and the amount actually 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 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.

Assessments:

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

Units of Service:

The chart on the following page summarizes the results of our procedures performed:

Program	Type of Service	Number of Consumers		Units of Service per Sample	
		Population	Sample	CAAA	Daily Logs
III B	Homemaker	89	8	24	24
III B	Information & Assistance	105	12	12	8
III B	Outreach	33	6	6	5
III B	Telephoning	87	8	11	10
III B	Transportation	46	8	40	35
III B	Visiting	78	11	13	13
III E	Information & Assistance	7	3	3	3
III E	In-Home Respite	14	3	32	32
III E	Sitter Service	1	1	6	6
Totals		460	60	147	136

Title III B Information & Assistance – Four consumers had a combined four units of service entered into SAMS that could not be traced to the log reports or supporting documentation.

Title III B Outreach – One consumer had one unit of service entered into SAMS that could not be traced to the log reports or supporting documentation.

Title III B Telephoning – One consumer had one unit of service entered into SAMS that could not be traced to the log reports or supporting documentation.

Title III B Transportation – One consumer had five units of service entered into SAMS that were traced to the log reports, but 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 St. Mary 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, 2021

ST. MARY COUNCIL ON AGING

613 Second Street
TELEPHONE: 337-907-6310
Franklin, Louisiana 70538

Beverly Domengeaux, Director

September 8, 2021

Shannon Broussard, Director

Cajun Area Agency on Aging, Inc.

P. O. Drawer 60850

Lafayette, Louisiana 70596-0850

Re: Darnall, Sikes & Frederick Service Report

Dear Ms. Broussard:

In response to the Service Audit, after carefully going through the documents, I found that some errors were made by both staff and data entry. Such as, that I&A is entered automatically on assessment and reassessment? Other errors were made due to failure to clarify the client's name and services. We will work on this.

As to the one without an assessment, we did have an assessment but we could not produce the previous assessment/reassessment because the file could not be found. A new file had been made and if you look at Anna Stevens Service Delivery Log you will note that she has been a client since 2012 and always had a timely reassessment

Sincerely,


Beverly Domengeaux, Director

SEP 13 2021



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