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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 Lafayette Council on Aging, Inc. (Council) for the four months ended November 30, 2023. 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 provide 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 preparing meals, running errands or shopping. They mainly assist with cleaning the homes for the 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, 2023. 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	776	783	7
III B	I & A	876	877	1
III B	Transportation	1,815	1,852	37
III B	Outreach	247	248	1
III E	I & A	6	6	-
III E	In-Home Respite	390	390	-
III E	Sitter Service	482	482	-

Based on our procedures, we noted that there were seven, one, thirty-seven and one units of service more per the monthly logs than reported to CAAA for Title III B Homemaker, Title III B Information & Assistance, Title III B Transportation and Title III B Outreach, 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, and consumers are reassessed annually. However, there may be a few that are missed from time to time due to staff shortage and/or staff not being able to get in touch with the consumer to schedule the reassessment. Nevertheless, all attempts are made to complete re-assessments annually.

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 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:

<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	\$ 18.27	\$ 18.27	\$ 18.27
Information & Assistance	5.90	5.90	5.90
Transportation	2.14	9.76	9.76
Outreach	5.90	5.90	5.90
Title III E			
Information & Assistance	29.99	29.99	29.99
In-Home Respite	18.48	18.48	18.48
Sitter Service	11.18	11.18	11.18

Based on our procedures, we noted a difference between the unit cost per SAMS report, the contract with CAAA and the amounts actually reimbursed to the council for Title III B Transportation.

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 months 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:

- All consumers were re-assessed within the previous twelve month period.

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	Support	
III B	Homemaker	61	13	37	37	-
III B	Information & Assistance	876	19	19	19	-
III B	Transportation	147	15	45	45	-
III B	Outreach	247	10	10	10	-
III E	Information & Assistance	6	2	2	2	-
III E	In-Home Respite	7	1	12	12	-
III E	Sitter Service	3	0	0	0	-
	Totals	1,347	60	125	125	-

Based on our procedures, no exceptions were noted.

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.

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 14, 2024



July 3, 2024

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: We have reviewed the audit findings concerning the IIB-Homemaker, Information & Assistance, Transportation, and Outreach programs and noted the reported difference of seven, one, thirty-seven, and one units, respectively. After a thorough review of our data, we can confirm that our numbers align with what was originally reported to Cajun Area.

Pinpointing the exact discrepancies is challenging without access to the specific client names included in the auditor's data. Having this information would enable us to examine those records in detail and identify any potential issues.

To facilitate a more thorough review, we are attaching consumer reports that we retrieved from our database, which lists all client names and units reflected in the audit review from August 2023 to November 2023. Without the actual names of the clients used by the audit team to derive their numbers, it remains challenging for us to identify the potential discrepancies. Our internal review continues to yield the same client names and service units, making it challenging to pinpoint specific issues.

To ensure transparency and accuracy, we would appreciate it if the audit team could provide the specific client names and corresponding data if different from what is in our records. This will allow us to conduct a more targeted review and address any discrepancies effectively.

Moving forward, we are committed to maintaining accurate and up-to-date physical records that align with the data logged into WellSky. This will help in minimizing any future discrepancies and ensuring the integrity of our data.

Thank you for your attention to this matter. We look forward to your response and any further steps we can take to resolve the discrepancies noted.

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 an expanding and innovative range of services delivered with respect, care and compassion while upholding the dignity and independence of the individual.