



## 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 Acadia Council on Aging, Inc. (Council) for the four months ended November 30, 2023. Acadia 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 inquiries were conducted by having the client complete a questionnaire:

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

Response: 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: 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 Personal Care 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 and/or located in the SAMS database.

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

<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	191	190	(1)
III B	Information & Assistance	218	171	(47)
III B	Outreach	97	97	-
III B	Telephoning	1,627	813	(814)
III B	Transportation	1,296	1,296	-
III E	Sitter Service	56	56	-
III E	In-Home Respite	56	56	-

Based on our procedures, we noted that there were one, forty-seven, and eight hundred fourteen units less per the monthly logs than reported to CAAA for Title III B Homemaker, Title III B Information & Assistance and Title III B Telephoning, respectively. With regards to Title III B Telephoning, the client did not provide the logs for services provided with American Rescue Plan (ARP) funding.

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

Response: Consumers or their representative must call at least 48 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 two weeks of referral prior to receiving services and each consumer is reassessed at least 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.

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 to the amount reimbursed. The results of our procedures are noted below 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	\$7.96	\$7.96	\$7.96
Information & Assistance	8.67	8.67	8.67
Telephoning	2.82	3.18	3.18
Transportation	6.64	14.25	14.25
Outreach	23.33	23.33	23.33
Title III E			
In-Home Respite	23.56	23.56	23.56
Sitter Service	23.52	23.52	23.52

Based on our procedures, we noted differences between the unit cost per SAMS report, the contract with CAAA and the amounts actually reimbursed to the council for Title III B Telephoning and 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 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 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:

- Ten consumers were not reassessed within the previous 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	15	7	18	18
III B	Information & Assistance	215	23	23	23
III B	Transportation	78	10	52	52
III B	Telephoning	107	12	31	19
III B	Outreach	97	7	7	7
III E	Information & Assistance	0	0	0	0
III E	In-Home Respite	1	1	16	16
III E	Sitter Service	2	0	0	0
Totals		515	60	147	135

III B Telephoning – Two consumers had one unit entered in SAMs that could not be traced to supporting documentation. Two consumers had two units entered in SAMs that could not be traced to supporting documentation. Two consumers had three units entered in SAMs that could not be traced to supporting documentation.

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.

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

We are required to be independent of Acadia 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 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

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June 13, 2024

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July 1, 2024

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.

Due to a staff shortage, assessments may not have been conducted as required. Acadia Council on Aging currently employs an Outreach Worker that will assist in completing assessments in a timely manner.

The differences noted with the information and assistance and telephoning units (page 3 and 5) were ARPA units that were completed. These records were not requested. Records are available at the office for the units reported.

Homemaker units were submitted as requested. All units and documentation for units were verified and submitted for the audit. No differences were noted for this service. Documentation is also available for this service.

Please contact me if additional information is required.



Malita Bartie  
Executive Director

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