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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 St. Landry Council on Aging, Inc. (Council) for the four months ended November 30, 2023. St. Landry 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: Yes, services are provided for Homemaker, Information & Assistance, Transportation, Respite and Sitter Service, and caregiver I & A.

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

Response: Yes, there are brochures.

- Are consumer rosters maintained for each program?

Response: Yes.

Are waiting lists maintained for the Homemaker, 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, Respite and Personal Care 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 and Personal Care consumers to file grievances?

Response: Yes.

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

Response: Yes, it is updated daily.

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

Response: Yes. (See Table A on page 3 following for a summary of results from the procedures performed.)

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

Response: We have a form to verify. (We were provided the logs and consumer rosters for the four months ended November 30, 2023. 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 trip logs and consumer rosters for the four months ended November 30, 2023. We then compared the totals per 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

Program	Type of Service	Units per CAAA	Units per Logs	Difference
III B	Homemaker	1,590	1,633	43
III B	I & A	337	274	(63)
III B	Outreach	95	88	(7)
III B	Telephoning	2,697	2,848	151
III B	Transportation	3,340	3,236	(104)
III E	I & A	68	-	(68)
III E	In-Home Respite	144	278	134
III E	Sitter Service	136	266	130

Based on our procedures, we noted that there were forty-three, one hundred fifty-one, one hundred thirty-four, and one hundred thirty units of service more per the monthly logs than those reported to CAAA for Title III B Homemaker, Title III B Telephoning, Title III E In-Home Respite and Title III E Sitter Service, respectively, while there were sixty-three, seven, one hundred four and sixty-eight units less per the monthly logs than reported to CAAA for Title III B Information & Assistance, Title III B Outreach, Title III B Transportation and Title III E Information & Assistance, 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 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 service logs to monitor the units of service provided among the various programs. The information from the individual logs are summarized 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.

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 as follows:

Program/Service	Unit Cost per SAMS	Unit Cost per Contract with CAAA	Amount Reimbursed by CAAA
Title III B			
Homemaker	\$ 5.48	\$ 7.22	\$ 7.22
Information & Assistance	13.06	13.06	13.06
Transportation	4.40	4.56	4.56
Outreach	3.20	3.20	3.20
Telephoning	1.47	3.18	3.18
Title III E			
Information & Assistance	29.99	29.99	29.99
In-Home Respite	15.83	15.83	15.83
Sitter Service	18.44	18.44	18.44

Based on our procedures, we noted differences between the unit cost per SAMS report, the contract with CAAA and the amount reimbursed to the council in Title III B Homemaker, Title III B Transportation, and Title III B Telephoning.

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 month period 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:

- Two consumers were not re-assessed within the pervious twelve month period.
- One consumer file could not be located.
- Eleven consumers had as assessment date after our period selected. We were not able to verify previous assessments for those consumers.

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	
		Population	Sample	CAAA	Support
III B	Homemaker	86	11	59	59
III B	Information & Assistance	337	16	16	16
III B	Transportation	488	7	54	54
III B	Telephoning	410	18	79	79
III B	Outreach	95	6	6	6
III E	Information & Assistance	68	1	1	1
III E	In-Home Respite	1	1	32	32
III E	Sitter Service	1	0	0	0
	Totals	<u>1,486</u>	<u>60</u>	<u>247</u>	<u>247</u>

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 St Landry 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 St. Landry 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 13, 2024



St. Landry Council on Aging, Inc.

P. O. Box 1596 • 2419 James Eaglin Lane
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July 8, 2024

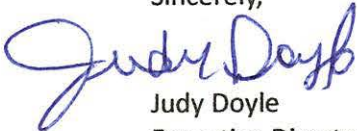
Shannon Broussard, Director
P O Box Drawer 60850
Lafayette, LA 70596-0850

Dear Mrs. Broussard,

After reviewing the report from Danall, Sikes & Fredrick, as for the differences on page 3, we will definitely try to be more careful in the future. All of our consumers were assessed within the previous twelve-month period. Every consumer file they asked for we gave it to them.

I received a list of names from Kelsey Doucet on Wednesday July 5, 2024 asking me to email the assessments to her I asked her before she left if they were done, she said yes. I tried to email the assessments she requested, but unfortunately our copy machine stop working. I tried to fax it to her per her request I sent as much as possible before our internet went out. I called to let her know. Perhaps that's the reason she said one consumer file could not be located.

Sincerely,



Judy Doyle
Executive Director



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