



Darnall, Sikes, Gardes & Frederick.

(A Corporation of Certified Public Accountants)

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Release Date 8/9/06

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the board members
Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana

Re: Acadia 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), solely to assist you with respect to the reported number of service units performed for the Title III B, III D, and III E programs by Acadia Council on Aging, Inc. during the three month reporting period ended December 31, 2005. Acadia 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:

INQUIRES RELATING TO THE TITLE III B, III D, 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, Wellness, Medication Management, In-Home Respite and Personal Care?

Response: Yes, services are provided throughout the Parish for all of the Title III programs.

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

Response: Yes, the council has a service flyer available for consumers to read.

- Are consumer rosters maintained for each program?

Response: Yes, for programs that require a roster.

Eugene H. Darnall, CPA, Retired 1990
Paula D. Bihm, CPA, Deceased 2002

E. Larry Sikes, CPA, CVA, CFP+
Danny P. Frederick, CPA
Clayton E. Darnall, CPA, CVA
Eugene H. Darnall, III, CPA
Stephanie M. Higginbotham, CPA
John P. Armato, CPA
J. Stephen Gardes, CPA, CVA
Jennifer S. Ziegler, CPA, CFP+
Chris A. Miller, CPA, CVA
Stephen R. Dischler, MBA, CPA
Steven C. Moosa, CPA
M. Rebecca Gardes, CPA
Pamela Mayeux Bonin, CPA, CVA
Joan B. Moody, CPA

Kathleen T. Darnall, CPA
Erich G. Loewer, III, MTX, CPA
Raegan D. Maggio, CPA
Barbara A. Clark, CPA
Lauren V. Hebert, CPA
Michelle M. Bellard, CPA
Jeremy C. Meaux, CPA
Kevin S. Young, CPA
Barbara Ann Watts, CPA
Adam J. Curry, CPA
Chad M. Bailey, CPA
Carol C. Guillory, CPA
Christy S. Dew, CPA
Heather N. Clement, CPA
Victoria M. LaPrairie, CPA
Emily J. LeBoeuf, CPA

125 Rue Beauregard
Lafayette, LA 70508
Phone: 337.232.3312
Fax: 337.237.3614

1231 E. Laurel Avenue
Eunice, LA 70535
Phone: 337.457.4146
Fax: 337.457.5060

1201 Brashear Avenue
Suite 301
Morgan City, LA 70380
Phone: 985.384.6264
Fax: 985.384.8140

203 S. Jefferson Street
Abbeville, LA 70510
Phone: 337.893.5470
Fax: 337.893.5470

Member of:
American Institute of
Certified Public Accountants
Society of Louisiana
Certified Public Accountants

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

Response: Each program has a waiting list maintained by the Council.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, In-Home Respite and Personal Care programs?

Response: Yes, a daily log of services provided is kept for the programs required by the council to maintain one. (See Table A on page 3 for a summary of our findings related to reporting of services provided.)

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

Response: Yes, but only if requested by the client.

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

Response: Yes and the consumers are provided a copy of the policy.

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

Response: Yes, the United Way provides the Council with a resource file and Outreach workers maintain and update with current information as it becomes available.

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

Response: Yes, Barbara maintains.

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

Response: Sign-in sheets are used for Wellness and Medication Management. I&A is documented on a daily report and in the consumers case file. (See Table A on page 3 for a summary of our findings relating to documentation of services provided.)

- Is a trip log maintained for Transportation?

Response: Yes, each driver has a set route with certain consumers and documents each trip on the transportation log which is completed daily. (We obtained the logs for the three month period October 1, 2005 through December 31, 2005 and compared the total units provided per the logs to the SAMS report provided by CAAA. See Table A below for a summary of our findings.)

TABLE A
UNITS PROVIDED

Program	Type of Service	Units per CAAA	Units per Monthly Rosters	Differences Noted
III B	Homemaker	284	271	(13)
III B	Information & Assistance	312	204	(108)
III B	Transportation	3,231	3,243	12
III B	Outreach	61	62	1
III B	Telephoning	467	420	(47)
III D	Medication Management	60	62	2
III D	Wellness	834	835	1

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

Response: Yes, as documented in the Council's travel policies and procedures document.

- 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: The council uses the GOEA Assessment Form. All in-home consumers are assessed every six months and annually for all other services.

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, 2005.

We obtained the Agency Summary Report from CAAA for the reporting period of October 1, 2005 through December 31, 2005.

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 or, if no monthly summary is prepared, the information is entered from the daily logs.

3. Obtain unit cost information and agree 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:

<u>Program/Service</u>	<u>Unit Cost per SAMS</u>	<u>Unit Cost per Contract</u>	<u>Amount Reimbursed</u>
Title III B			
Homemaker	\$ 12.12	\$ 12.12	\$ 12.12
Information & Assistance	17.37	17.37	17.37
Transportation	3.05	3.05	3.05
Outreach	13.43	13.43	13.43
Telephoning	1.87	1.87	1.87
Title III D			
Wellness	1.23	1.23	1.23
Medication Management	8.56	8.56	8.56

Based on our procedures, we noted no differences between the unit cost per the contract with CAAA and unit cost reported on the SAMS report and the amount reimbursed.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended December 31, 2005.

We obtained a summary of consumers receiving services during the calendar quarter ended December 31, 2005 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.

Based on the procedures performed, we noted the following:

Assessments:

Each consumer selected in our sample had an assessment in their file. However, we noted three consumers who had not been re-assessed during 2005.

Units of Service:

We noted five individuals for whom the number of units provided differed from the number of units submitted to CAAA. Three consumers with a total of four units of Transportation reported on the SAMS report could not be supported by daily logs. One Homemaker consumer and one Wellness consumer had received a combined total of three units of service more per the logs than was reported to CAAA.

The chart below summarizes the results of our procedures performed:

<u>Program</u>	<u>Type of Service</u>	<u>Number of Consumers</u>		<u>Units of Service per Sample</u>	
		<u>Population</u>	<u>Sample</u>	<u>CAAA</u>	<u>Daily Logs</u>
III B	Homemaker	38	2	3	4
III B	Information & Assistance	302	18	18	18
III B	Transportation	236	26	70	66
III B	Outreach	61	3	3	3
III B	Telephoning	311	0	0	0
III D	Wellness	92	9	40	42
III D	Medication Management	60	2	2	2
	Totals	<u>1,100</u>	<u>60</u>	<u>136</u>	<u>135</u>

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 Acadia Council on Aging, Inc. This report is not intended to be and should not be used by anyone other than those specified parties.

Dannall, Sikes, Gaudes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
May 9, 2006