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(A Corporation of Certified Public Accountants)

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-16-08

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

Re: St. Landry 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 by St. Landry Council on Aging, Inc. during the three month reporting period ended January 31, 2008 for the Title III B, III D, 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. Landry 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 inquiries were conducted by having the client complete a questionnaire:

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

Response: Yes, except for In-home Respite, which is not provided by the St. Landry COA.

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

Response: Yes, brochures are available for distribution to the public which describe the various programs offered by the council.

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Suite 300
Lafayette, LA 70508
Phone 337-232-3312
Fax 337-232-3611

1251 F. Laurel Avenue
Lafayette, LA 70333
Phone 337-484-4145
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- Are consumer rosters maintained for each program?

Response: Yes, for programs that require a roster, the SAMS Report/Department Service reports are utilized.

- Are waiting lists maintained for the Homemaker program?

Response: The Homemaker program may have a waiting list for areas that do not have a homemaker aide.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker program?

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: Running errands and shopping is no longer part of the Homemaker service; however, meal preparation is allowed and depends upon the time spent in the home.

- Is there a policy for Homemaker and Transportation consumers to file grievances?

Response: Yes, there is a policy for consumers to file grievances.

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

Response: Yes, the resource directory is updated annually. The council utilizes the resource manual prepared by the Senior Village Nursing Home - Community Advisory Committee.

- 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, Wellness and Medical Management services?

Response: Sign in sheets for Wellness and Medication Management services and assessment forms for Information & Assistance. (We were provided the logs and consumer rosters for the three months ended January 31, 2008. We compared the totals per consumer logs to the SAMS report provided by CAAA. See Table A on page 3 for a summary of our findings.)

- Is a trip log maintained for Transportation?

Response: Yes. (We were provided the logs and consumer rosters for the three months ended January 31, 2008. We then compared the totals per the consumer logs and SAMS report provided by CAAA. See Table A below for a summary of our findings.)

TABLE A
 UNITS PROVIDED
 THREE MONTHS ENDED JANUARY 31, 2008

<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	1,281	1,281	-
III B	Information & Assistance	82	91	9
III B	Outreach	44	28	(16)
III B	Telephoning	768	806	38
III B	Transportation	828	747	(81)
III D	Wellness	827	833	6
III D	Medication Management	31	31	-
III E	Information & Assistance	21	22	1

Based on our procedures, we noted differences in the number of units per the monthly logs and the units reported to CAAA in all of the above programs except for Homemaker and Medication Management. The logs for Title III B Information & Assistance, Telephoning, Wellness, and Title III E Information & Assistance programs noted more services than reported to CAAA. The remaining programs with differences noted had fewer units per the logs than reported to CAAA.

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

Response: Yes, consumers call in to the office and a log is kept on a daily basis.

- 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, consumers receive an initial assessment and are re-assessed annually.

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 January 31, 2008.

We obtained the Agency Summary Report from CAAA for the reporting period of November 1, 2007 through January 31, 2008.

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 on page 3, 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 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 Report</u>	<u>Unit Cost per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B			
Homemaker	\$ 8.43	\$ 8.43	\$ 8.43
Information & Assistance	14.66	14.66	14.66
Transportation	8.61	8.61	8.61
Telephoning	1.98	1.98	1.98
Outreach	14.77	14.77	14.77
Title III D			
Wellness	1.65	1.65	1.65
Medication Management	8.76	8.68	8.68
Title III E			
Information & Assistance	11.35	11.35	11.35

Based on our procedures, we noted the Title III D Medication Management program unit cost per the SAMS report differed from the unit cost per the contract with CAAA and the amount actually reimbursed.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended January 31, 2008.

We obtained a summary of consumers receiving services during the three month period ended January 31, 2008 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:

- Two consumers were not re-assessed within the past twelve months as of January 31, 2008.
- One consumer receiving Information & Assistance services, one consumer receiving Medication Management services, and two consumers receiving Telephoning services were not re-assessed within the past twelve months as of January 31, 2008. However, the Council on Aging personnel stated that individuals receiving these services are not required to be re-assessed annually.

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	Client Support
III B	Homemaker	110	14	43	43
III B	Information & Assistance	81	8	8	8
III B	Transportation	46	6	24	24
III B	Telephoning	131	7	36	32
III B	Outreach	43	4	4	2
III D	Medication Management	28	2	2	2
III D	Wellness	144	17	31	19
III E	Information & Assistance	21	2	2	2
Totals		604	60	150	132

Telephoning – One consumer was noted as receiving a total of five units of service for which we could not verify from supporting documentation.

Outreach – Two consumers were noted as having received one unit each for which we could not verify from supporting documentation since the monthly logs were missing from the file.

Wellness – Five consumers were noted as receiving a total of 11 units for which we could not verify from supporting documentation since the monthly logs were missing from the file. One consumer was noted as having a total of two units for which only one unit of service was supported by 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.

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

Dannall, Sikes, Gaudes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
June 3, 2008