

Eugene H Darnall, CPA Deceased 2009



# Darnall, Sikes, Gardes & Frederick.

(A Corporation of Certified Public Accountants)

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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

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.

Dear Members:

Release Date OCT 30 2013

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA) and Iberia Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the Iberia Council on Aging, Inc. during the three month reporting period ended March 31, 2013 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. Iberia 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:

### INQUIRIES 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 the programs listed above. Wellness and Medication Management are no longer programs that we are paid for but we regularly do blood pressure checks and offer informational programs about various areas of wellness.

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

Response: We have a brochure available to the public and customers that describe the various programs of the council. We also provide them with information about commodities, medical alert assistance, and anything else that may be beneficial to them.

- Are consumer rosters maintained for each program?

Response: Consumer rosters are maintained for each program in the SAMS program and then maintained daily at the sites. Personnel that work with the programs also maintain rosters

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

Response: Yes, a waiting list is maintained at the office for the Homemaker program. There are no waiting lists for Respite or Personal Care.

- 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, worksheets are used for consumers regarding these programs. Care plans are also maintained for each client in the client file.

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

Response: The Homemaker personnel are allowed to prepare simple meals when necessary; however, they are mainly there to provide basic housekeeping services. They do not run errands or assist with shopping.

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

Response: Yes, each of our programs has a grievance plan so that the clients can file grievances if they need to do so.

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

Response. Yes, a resource file is maintained. The outside agency that provides the agency with assistance is the United Way of Iberia. This resource file is updated annually. A log is also kept so that we can go back and check to see if the client was able to receive services or information.

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

Response. Yes, a phone log is maintained for those who have called and need a service or assistance. We can then verify to see if the consumer received the services requested and if further information is needed.

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

Response: On the Wellness and Medical Management services, a sign-in sheet is attached to our computer sheets. A computer sheet is completed on the Information & Assistance client that is then turned in to the SAMS program coordinator for input into the SAMS software.

- Is a trip log maintained for Transportation?

Response: Yes, a daily log is maintained for transportation on each of the agencies transportation vans. It is then transferred to a computer sheet that is given to the SAMS coordinator for input into the SAMS software.

(We were provided the logs and consumer rosters for the three months ended March 31, 2013. We compared the totals per the consumer logs to the SAMS report provided by CAAA. See Table A below which provides a summary of our findings.)

TABLE A  
 UNITS PROVIDED

<u>Program</u>	<u>Type of Service</u>	<u>Units per CAAA</u>	<u>Units per Logs</u>	<u>Differences Noted</u>
III B	Homemaker	500	500	-
III B	Information & Assistance	364	364	-
III B	Outreach	74	74	-
III B	Telephoning	76	76	-
III B	Transportation	650	650	-
III B	Visiting	364	364	-
III D	Wellness	216	216	-
III E	Information & Assistance	27	27	-
III E	In-Home Respite	513	513	-
III E	Outreach	25	25	-
III E	Sitter Service	134	134	-

Based on our procedures, we noted no differences in the number of units per the monthly logs and the units reported to CAAA.

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

Response: Yes, transportation services are provided on a demand basis. The majority of these clients are daily riders who inform us on the day before if they plan to ride the next day.

- 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, initial assessments are conducted within a week from initial request, and if a consumer remains active, they are reassessed annually or semi-annually depending on the program, whether they are homebound or not.

**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 March 31, 2013.

We obtained the Agency Summary Report from CAAA for the reporting period of January 1, 2013 through March 31, 2013.

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 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>
<b>Title III B</b>			
Homemaker	\$ 9 90	\$ 9.90	\$ 9.90
Outreach	16 60	16.60	16 60
Information & Assistance	15 17	15.17	15 17
Telephoning	1 25	1.25	1.25
Transportation	8.67	8 67	8.67
Visiting	9 06	9.06	9.06
<b>Title III D</b>			
Wellness	-	-	-
<b>Title III E</b>			
Information & Assistance	11 77	11.77	11 77
In-Home Respite	10 85	10.85	10.85
Outreach	9.86	9.86	9.86
Sitter Service	12.08	12 08	12.08

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

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended March 31, 2013.

We obtained a summary of consumers receiving services during the three months ended March 31, 2013 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 March 31, 2013.

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	52	7	26	26
III B	Information & Assistance	362	16	16	16
III B	Transportation	20	2	40	40
III B	Telephoning	4	0	0	0
III B	Outreach	74	8	8	8
III B	Visiting	362	16	16	16
III D	Wellness	77	8	15	15
III E	Information & Assistance	27	2	2	2
III E	In-Home Respite	4	0	0	0
III E	Outreach	25	1	1	1
III E	Sitter Service	2	0	0	0
Totals		<u>1,009</u>	<u>60</u>	<u>124</u>	<u>124</u>

There were no differences noted between units on the SAMS report transmitted to CAAA and the daily logs maintained by the Council.

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 Iberia 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, Gaudin & Frederick*

A Corporation of Certified Public Accountants

Eunice, Louisiana  
June 11, 2013



# IBERIA PARISH COUNCIL ON AGING, INC.

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AUG 14 2013

August 13, 2013

Shannon Broussard, Director  
Cajun Area Agency on Aging, Inc.  
P. O. Drawer 60850  
Lafayette, LA 70596-0850

Dear Mrs. Broussard:

We have two systems that we are using now in the evaluation of our files We are using Harmony to provide us with the dates of when assessments should be done, we were not always using that. Our outreach coordinator also has a system on her computer that generates this information and helps us keep track of our clients.

Every effort will be made to ensure that some way a file does not slip through our hands. With Harmony and the backup system this should not happen again.

Sincerely,

Carol H. Whipp  
Executive Director

