



# 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.

- Kathleen T. Darnall, CPA
- Dustin B. Baudin, CPA, MBA
- Kevin S. Young, CPA
- Adam J. Curry, CPA
- Christy S. Dew, CPA, MPA
- Blaine M. Crochet, M.S., CPA
- Rachel W. Ashford, CPA
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- Jacob C. Roberie, CPA/PFS
- Kyle P. Saltzman, CPA
- Christine A. Guidry, CPA, MBA
- Brandon L. Porter, CPA
- Tanya S. Nowlin, Ph.D., CPA
- Elise B. Fauchaux, CPA
- Nicole B. Bruchez, CPA, MBA
- Brandon R. Dunphy, CPA
- Seth C. Norris, CPA
- W. Kyle George, CPA, MBA
- Mary Catherine Hollier, CPA

Release Date OCT 01 2014

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA) and Evangeline Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the Evangeline Council on Aging, Inc. during the four month reporting period ended February 28, 2014 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. Evangeline 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 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, Respite and Sitter Service?

Response: Yes, for Information & Assistance and Transportation. For Homemaker, Wellness, Medication Management, and Respite these programs are not offered at all locations throughout the parish.

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

Response: Yes, a written description of our various programs is available to the public. Member of:

American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants  
www.dsfcpas.com

2000 Kaliste Saloom Rd.  
Suite 300  
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

- Are consumer rosters maintained for each program?

Response: Rosters are maintained for each program in the SAMS program.

- Are waiting lists maintained for the Homemaker, Respite and Sitter Service programs?

Response: Yes, for the Respite program. For the homemaker programs, waiting lists are only maintained for the Town of Basile and extreme rural locations.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, Respite and Sitter Service programs?

Response: Yes, a worksheet for each consumer receiving services is placed in the consumer's assessment file. The worksheet includes the amount and type of service provided. (See Table A on the 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, requests by consumers are not made for these services.

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

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

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

Response: Yes, however the resource file is no longer in print by United Way. We are currently trying to find an updated version.

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

Response: We have a phone log for information and assistance of consumers calling for services and assistance.

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

Response: Documentation for these services are the SAMS assessment.

(We were provided the logs and consumer rosters for the four months ended February 28, 2014. We compared the totals per the consumer logs to the SAMS report provided by CAAA. See Table A following for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: Yes.

(We were provided the logs and consumer rosters for the four months ended February 28, 2014. We then compared the totals per the consumer rosters to the consumer logs and SAMS report provided by CAAA. See Table A following 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 Logs</u>	<u>Difference</u>
III B	Homemaker	590	590	-
III B	Information & Assistance	233	232	(1)
III B	Outreach	8	8	-
III B	Telephoning	1,397	1,397	-
III B	Transportation	2,020	2,020	-
III D	Wellness	1,177	1,133	(44)
III E	Information & Assistance	83	83	-
III E	In-Home Respite	686	686	-
III E	Sitter Service	236	236	-

Based on our procedures, we noted differences in the number of units per the monthly logs and the units reported to CAAA for the IIIB Information & Assistance and IIID Wellness programs. The logs for these two programs had documented fewer services, as noted above, than reported to CAAA.

- 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, all consumers receive an initial assessment prior to receiving services under the Title III programs and each consumer is 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 four month period ending February 28, 2014.

We obtained the Agency Summary Report from CAAA for the reporting period of November 1, 2013 through February 28, 2014.

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 the amount per the contract to the SAMS report and to the amount reimbursed. The results of our procedures are noted below:

<u>Program/Service</u>	<u>Unit Costs per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
<b>Title III B</b>		
Homemaker	\$16.09	\$13.40
Information & Assistance	23.19	21.57
Transportation	11.82	5.47
Outreach	18.04	16.17
Telephoning	2.46	2.11
<b>Title III D</b>		
Wellness	-	-
<b>Title III E</b>		
Information & Assistance	23.19	10.13
In-Home Respite	18.22	7.57
Sitter Service	18.22	7.15

Based on our procedures, we noted differences for each program regarding the unit cost per the contract and the amount reimbursed by CAAA.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the four month period ended February 28, 2014.

We obtained a summary of consumers receiving services during the four months ended February 28, 2014 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:

- No exceptions noted.

Units of Service:

- The following chart summarizes our sample selected and results noted.

<u>Program</u>	<u>Type of Service</u>	<u>Number of Consumers</u>		<u>Units of Service per Sample</u>		<u>Diff.</u>
		<u>Population</u>	<u>Sample</u>	<u>CAAA</u>	<u>Support</u>	
III B	Homemaker	40	1	4	4	-
III B	Information & Assistance	227	16	16	16	-
III B	Transportation	117	14	67	67	-
III B	Telephoning	23	3	57	57	-
III B	Outreach	8	1	1	1	-
III D	Wellness	80	5	11	11	-
III E	Information & Assistance	81	7	7	7	-
III E	In-Home Respite	109	7	16	16	-
III E	Sitter Service	41	6	12	12	-
<b>Totals</b>		<b>726</b>	<b>60</b>	<b>191</b>	<b>191</b>	<b>-</b>

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

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 Evangeline 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 12, 2014

## Evangeline Council on Aging

1012 North Reed St.  
P.O. Box 312  
Ville Platte, LA. 70586  
Telephone: (337)363-5161  
FAX: (337)363-3834

AUG 21 2014

August 20, 2014

We have reviewed the report by Darnall, Sikes, Gardes and Frederick. Upon examination of the logs we found that we had 2 listings for Verna Guillory. We assumed it was 2 different Verna Guillorys, but it was the same person. Mrs. Sybil had attempted to merge the two Vernas and thought this had corrected the problem, but it added the two listings together. She has now deleted one of the Vernas and the numbers in SAMS are now correct. I have attached her documentation for each month in question:

Sincerely,



Lisa DeRouen  
Executive Director

Equal Opportunity Employer. To file a Civil Rights program complaint or discrimination, complete the USDA Program Discrimination Complaint Form, found online at [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html), or at any USDA office or call (866)632-9992 to request the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; by fax (202)690-7442 or email at [program.intake@usda.gov](mailto:program.intake@usda.gov).



**November 2013      Wellness**

**Verna Guillory was posted with 11 units as was Verna Cake Guillory with 11 units. They are the same person that I tried to merge together. I removed 11 units from Verna Guillory . My roster now matches with units of 279.**

**December 2013      Wellness**

**Verna Guillory was posted 12 units as was Verna Cake Guillory with 12 units. They are the same person that I tried to merge together. I removed 12 units from Verna Guillory . My roster now matches with units of 284 .**

**January 2014      Wellness**

**Verna Guillory was posted 10 units as was Verna Cake Guillory with 10 units. They are the same person that I tried to merge together. I removed 10 units from Verna Guillory. My roster now matches with units of 301.**

**February 2014      Wellness**

**Verna Guillory was posted 11 units as was Verna Cake Guillory with 11 units. They are the same person that I tried to merge . I removed 11 units from Verna Guillory. My roster now matches with units of 269.**

**January 2014      Information and Assistance**

**Verna Guillory was posted twice (2) for I&A. I removed 1 unit. My roster now matches with units of 67.**