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11/30

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Release Date **NOV 07 2012**

Darnall, Sikes, Gardes & Frederick.

(A Corporation of Certified Public Accountants)

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

Re: St. Mary 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 the St. Mary Council on Aging, Inc. during the three month reporting period ended January 31, 2012 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. Mary 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 with employees of the Council:

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

Response: Yes, all services are available throughout St Mary Parish, upon request, and if eligible (over 60)

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

Response: A printed brochure is available upon request and is available at all sites. It is also on our website and has been recently updated

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- Are consumer rosters maintained for each program?

Response. Yes, the roster includes the name of the consumer and the consumer's home telephone number

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

Response Yes, the programs have a waiting list which is maintained for consumers requesting services

- 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, documentation for each consumer receiving services from the Homemaker, In-Home Respite and Personal Care programs is placed in the consumer's file. (See Table A for a summary of findings relating to documentation of services provided.)

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

Response Occasionally these services are provided to consumers upon request and after approval from a supervisor

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

Response Yes and the policy is available upon request from COA employees

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

Response Yes, a resource file is purchased from Nicholls State University annually. Additionally, information is updated as received by administrative staff and is located at all senior center sites.

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

Response Yes, phone logs are maintained

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

Response: Documentation for these services is the consumer assessment forms.

(We were provided the logs and consumer reports for the three months ended January 31, 2012. We compared the totals per consumer logs to the SAMS report provided by CAAA. See Table A for a summary of findings.)

- Is a trip log maintained for Transportation?

Response: Yes, the log is maintained on a daily basis and summarized monthly

(We were provided the logs and consumer rosters for the three months ended January 31, 2012. We then compared the totals per the consumer rosters to the consumer logs and 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 Logs | Differences Noted |
|---------|-----------------|----------------|----------------|-------------------|
| III B | Homemaker | 1,468 | 1,468 | - |
| III B | I & A | 115 | 115 | - |
| III B | Transportation | 1,270 | 1,270 | - |
| III B | Telephoning | 1,396 | 1,396 | - |
| III B | Outreach | 50 | 50 | - |
| III D | Medication Mgmt | 114 | 114 | - |
| III D | Wellness | 3,614 | 3,615 | 1 |
| III E | I & A | 21 | 21 | - |
| III E | In-Home Respite | 372 | 372 | - |
| III E | Sitter Service | 152 | 152 | - |

Based on our procedures, we noted one difference in the III D Wellness program between 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, consumers are asked to provide a twenty-four hour notice

- 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 potential consumers receive an initial assessment prior to receiving services under the Title III programs 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, 2012

We obtained the Agency Summary Report from CAAA for the reporting period of November 1, 2011 through January 31, 2012.

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 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 Summary 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 Report</u> | <u>Unit Cost per Contract with CAAA</u> | <u>Amount Reimbursed by CAAA</u> |
|--------------------------|----------------------------------|---|----------------------------------|
| Title III B | | | |
| Homemaker | \$ 9 19 | \$ 9 19 | \$ 9 19 |
| Information & Assistance | 7 43 | 7 43 | 7 43 |
| Transportation | 3 77 | 3 77 | 3 77 |
| Outreach | 5 68 | 5 68 | 5 68 |
| Telephoning | 0 79 | 0 79 | 0 79 |
| Title III D | | | |
| Wellness | 1 14 | 1 14 | 1 14 |
| Medication Management | 3 97 | 3 97 | 3 97 |
| Title III E | | | |
| In-Home Respite | 14 60 | 14 60 | 14 60 |
| Sitter Service | 4 13 | 4 13 | 4 13 |
| Information & Assistance | 22.14 | 22 14 | 22 14 |

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

4 Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended January 31, 2012

We obtained a summary of consumers receiving services during the three months ended January 31, 2012 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 previous twelve month period as of January 31, 2012

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 | Daily Logs |
| III B | Homemaker | 163 | 9 | 27 | 27 |
| III B | Information & Assistance | 115 | 7 | 7 | 7 |
| III B | Transportation | 81 | 5 | 25 | 26 |
| III B | Telephoning | 303 | 10 | 21 | 21 |
| III B | Outreach | 50 | 5 | 5 | 5 |
| III D | Medication Management | 114 | 7 | 7 | 7 |
| III D | Wellness | 224 | 11 | 125 | 125 |
| III E | Information & Assistance | 21 | 1 | 1 | 1 |
| III E | In-Home Respite | 22 | 2 | 22 | 22 |
| III E | Sitter Service | 20 | 3 | 12 | 12 |
| Totals | | 1,113 | 60 | 252 | 253 |

Transportation – One consumer reported one more unit of service on the daily logs than was reported to CAAA.

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. Mary 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 24, 2012

ST. MARY COUNCIL ON AGING

ROOM 303 - COURTHOUSE
TELEPHONE 337-828-4100, EXTENSION 323
FRANKLIN, LOUISIANA 70538

June 13, 2012

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

Dear Ms. Broussard:

As requested in your letter of May 23, 2012, the following is the results of our findings with noted deficiencies in our recent Darnall, Sikes, Gardes & Frederick review:

Assessments were not completed on two individuals due to not only employee turnover but due to the fact the one went into the Nursing Home prior to reassessment schedule and the other individual was in and out of rehab and difficult to contact. We have reviewed our procedure with everyone involved and feel that our monthly SAMs report showing the necessary reassessment will be monitored more closely and there will be more appropriate recording of activities in the proper client's folder.

We apologize for these oversights but feel that with the recent inservices conducted, we all will be communicating better.

Should there be any questions, please give me a call.

Sincerely,

Beverly Domingeaux
Beverly Domingeaux, Director

JUN 15 2012

