



# Darnall, Sikes, Gardes & Frederick

(A Corporation of Certified Public Accountants)

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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: Vermilion 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 Vermilion 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. Vermilion 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 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, the opportunity of services offered by the Council is provided throughout the Parish for all programs.

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

Response: A brochure is provided to consumers when requested. The brochure provides a description of the various programs available, including Homemaker, I & A, Transportation, Wellness, Medication Management, In-Home Respite and Personal Care programs.

- Eugene H. Darnall, CPA, Retired 1990
- Paula D. Behm, CPA, Deceased 2002
- E. Larry Sikes, CPA PLS, CVA, CFP
- Danny P. Fredericks, CPA
- Clayton E. Darnall, CPA, CVA
- Eugene H. Darnall, III, CPA
- Stephanie M. Higginbotham, CPA
- John P. Armato, CPA
- J. Stephen Gardes, CPA, CVA
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- M. Rebecca Gardes, CPA
- Pamela Mayeaux Bonin, CPA, CVA
- Jean B. Moody, CPA
- Fritz G. Loewer, III, CPA, MS Tax
- Lauren A. Hebert, CPA
- Barbara Ann Watts, CPA
- Kathleen E. Darnall, CPA
- Barbara A. Clark, CPA
- Michelle B. Hanks, CPA
- Jeremy C. Meaux, CPA
- Kevin S. Young, CPA
- Adam J. Curry, CPA
- Chad M. Bailey, CPA
- Carol C. Guilford, CPA
- Christy S. Dew, CPA
- Emily J. LeBoeuf, CPA
- Rachel W. Ashford, CPA
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- Are consumer rosters maintained for each program?

Response: Yes, utilizing SAMS rosters and excel spreadsheets.

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

Response: Yes, waiting lists are maintained for each program.

- 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. (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: Primarily not, however, on occasion, if the consumer asks the homemaker to run an errand or cook, the homemaker will usually agree to do so when time permits.

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

Response: Yes, each consumer is provided a grievance policy.

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

Response: Yes, the council has put together a pamphlet disclosing resources available within the Parish. The pamphlet was created from information provided in the United Way resource manual, which is also utilized by the Council. The United Way manual is updated periodically.

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

Response: Yes. (See Table A for a summary of findings relating to documentation of services provided.)

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

Response: Yes, the Council maintains logs which included the consumer's name, address and date of service. Sign-in sheets are also used for Wellness and Medication Management. (See Table A for a summary of findings relating to documentation of services provided.)

- Is a trip log maintained for Transportation?

Response: Yes, maintained on a daily basis by each driver. The daily logs are summarized monthly to the consumer rosters. (We obtained the daily logs and monthly rosters for the three months ended January 31, 2008. We then 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 Logs | Differences Noted |
|---------|------------------|----------------|----------------|-------------------|
| III B   | Homemaker        | 1,541          | 1,541          | -                 |
| III B   | Info. & Assist.  | 434            | 434            | -                 |
| III B   | Transportation   | 3,727          | 3,727          | -                 |
| III B   | Telephoning      | 1,572          | 1,572          | -                 |
| III B   | Outreach         | 66             | 65             | (1)               |
| III D   | Medication Mgmt. | 60             | 60             | -                 |
| III D   | Wellness         | 2,173          | 2,173          | -                 |
| III E   | In-Home Respite  | 302            | 302            | -                 |
| III E   | Info. & Assist.  | 178            | 178            | -                 |
| III E   | Personal Care    | 72             | 72             | -                 |
| III E   | Outreach         | 83             | 83             | -                 |

Based on our procedures, we noted a difference of one in the number of units per the monthly logs for the Outreach program and the units reported to CAAA.

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

Response: Yes, the Council uses a demand-response system, however consumers are encouraged to call and provide 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, 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 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.

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<br/>per SAMS</u> | <u>Unit Cost<br/>per Contract</u> | <u>Amount<br/>Reimbursed</u> |
|--------------------------|-------------------------------|-----------------------------------|------------------------------|
| Title III B              |                               |                                   |                              |
| Homemaker                | \$ 6.56                       | \$ 6.56                           | \$ 6.56                      |
| Information & Assistance | 12.24                         | 12.24                             | 12.24                        |
| Outreach                 | 14.66                         | 14.66                             | 14.66                        |
| Telephoning              | 4.88                          | 4.88                              | 4.88                         |
| Transportation           | 1.73                          | 1.73                              | 1.73                         |
| Title III D              |                               |                                   |                              |
| Wellness                 | 1.38                          | 1.38                              | 1.38                         |
| Medication Management    | 8.44                          | 8.44                              | 8.44                         |
| Title III E              |                               |                                   |                              |
| In-Home Respite          | 14.63                         | 14.63                             | 14.63                        |
| Outreach                 | 14.73                         | 14.73                             | 14.73                        |
| Information & Assistance | 18.81                         | 18.92                             | 18.92                        |
| Personal Care            | 13.63                         | 13.63                             | 13.63                        |

Based on our procedures, we noted a difference in the Title III E Information & Assistance program between the unit cost per the SAMS report and the amount per the contract 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 January 31, 2008.

We obtained a summary of consumers receiving services during the period ended January 31, 2008 from the SAMS Delivery Consumer Listing provided by CAAA and systematically selected a sample of sixty services received by 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:

- Six consumer files could not be located, thus we were not able to verify that an assessment was performed initially or within the past twelve month period.
- Two consumers were not re-assessed within the previous twelve month period as of January 31, 2008.

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                | 152                 | 6      | 21                          | 21      |
| III B   | Information & Assistance | 429                 | 18     | 18                          | 18      |
| III B   | Transportation           | 129                 | 7      | 47                          | 44      |
| III B   | Telephoning              | 31                  | 1      | 14                          | 14      |
| III B   | Outreach                 | 66                  | 4      | 4                           | 4       |
| III D   | Medication Management    | 36                  | 1      | 1                           | 0       |
| III D   | Wellness                 | 99                  | 8      | 71                          | 64      |
| III E   | Outreach                 | 83                  | 6      | 6                           | 6       |
| III E   | Information & Assistance | 176                 | 9      | 9                           | 9       |
| Totals  |                          | 1,201               | 60     | 191                         | 180     |

Transportation - Three consumers reported a combined total of three units of service which could not be traced to supporting documentation.

Medication Management - One consumer reported a total of one unit of service which could not be traced to supporting documentation.

Wellness - Two consumers reported a combined total of seven units of service which could not be traced to supporting 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 Vermilion 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, 2007