



**Darnall, Sikes,  
Gardes & Frederick.**

(A Corporation of Certified Public Accountants)

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Release Date 8/29/07

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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

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- Emily J. LeBoeuf, CPA
- Rachel W. Ashford, CPA
- Dustin R. Buck, CPA
- Veronica LeBleu, CPA

Re: Lafayette 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 for the Title III B, III D, and III E programs by Lafayette Council on Aging, Inc. during the three month reporting period ended February 28, 2007. Lafayette 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 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: Homemaker, Information & Assistance, Transportation, Wellness, and Medication Management are provided throughout most the Parish for the above programs except for some outlying communities due to lack of personnel in those areas.

Respite and Personal Care services are not provided at present. License has been applied for and approved and these services should begin July 1, 2007.

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[www.dstcpas.com](http://www.dstcpas.com)

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

Response: Yes, we have brochures and a resource directory that describe the various programs available to the public. A description of services is also available on-line at [www.lafcoa.com](http://www.lafcoa.com).

- Are consumer rosters maintained for each program?

Response: Each program has consumer rosters, which are printed from the SAMS program.

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

Response: All of these programs have a waiting list. Personal Care and Respite Care programs have waiting lists kept separately.

- 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, a job description of the services provided is given to the Homemaker and the consumer is aware of what the Homemaker can and can't do. No records are being kept for the Respite and Personal Care programs because they are not yet licensed. (See Table A for a summary of findings related to reporting of services provided.)

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

Response: On a very limited basis will homemakers run errands for clients who are unable to get out and do their own and have no family to rely on.

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

Response: Yes and the consumers are provided a copy of the policy.

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

Response: Yes, the council prepares a resource directory annually which is distributed to all newspaper subscribers and advertisers. Information on how to obtain a resource directory is listed in the area newspapers.

- 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: Rosters which include the consumer's name. (See Table A for a summary of findings relating to documentation of services provided.)

- Is a trip log maintained for Transportation?

Response: Yes, each driver has a set route with certain consumers and documents each trip on the transportation log which is completed daily. (We obtained the logs for the three month period December 1, 2006 through February 28, 2007 and compared the total units provided per the logs to the SAMS report provided by CAAA. See Table A below for a summary of findings.)

TABLE A  
 UNITS PROVIDED

Program	Type of Service	Units per CAAA	Units per Monthly Logs	Differences Noted
III B	Homemaker	1,404	1,411	7
III B	I & A	486	483	(3)
III B	Transportation	733	741	8
III B	Outreach	57	69	12
III D	Medication Mgmt	33	28	(5)
III D	Wellness	1,554	1,554	-
III E	I & A	121	166	45
III E	Outreach	21	5	(16)

As shown above, all programs except for Wellness had differences between the number of units provided per SAMS reported to CAAA and the council's logs. We noted the council's logs had more units provided than reported to CAAA for the Homemaker, Transportation, Outreach (IIIB), and I & A (IIIE) programs. Whereas the units reported to CAAA for I & A (III B), Medication Management, and Outreach (III E) exceeded the units supported by the logs provided during our inspection.

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

Response: Yes, all requests for transportation are referred to the Transportation Coordinator who calls the client to verify the request while placing the client on the schedule. The Transportation Policy and Procedure Manual includes the procedure for making reservations.

- 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, assessments are conducted for any inquiry of service provided by the Lafayette Council on Aging, Inc. Assessments are completed within 30 days of the initial request and consumers are reassessed on an annual basis.

**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 February 28, 2007.**

We obtained the Agency Summary Report from CAAA for the reporting period of December 1, 2006 through February 28, 2007.

**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 Summary Report to the council's logs and noted differences for all programs except Wellness.

**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	\$ 8.76	\$ 8.76	\$ 8.76
Information & Assistance	18.55	18.55	18.55
Transportation	8.82	8.82	8.82
Outreach	14.23	14.23	14.23
<b>Title III D</b>			
Wellness	1.65	1.65	1.65
Medication Management	11.03	11.03	11.03
<b>Title III E</b>			
Information & Assistance	15.77	15.77	15.77
Outreach	14.26	14.26	14.26

Based on our procedures, we noted no differences between the unit cost per the contract with CAAA and unit cost reported on the SAMS report 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 February 28, 2007.**

We obtained a summary of consumers receiving services during the three month period ended February 28, 2007 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:

- We noted three exceptions where the consumer did not have an assessment in their file that was performed within the past twelve months.
- Consumer assessment folders could not be located for seventeen of the sixty consumers selected for verification.

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	225	13	40	36
III B	Information & Assistance	480	20	20	18
III B	Transportation	97	4	8	8
III B	Outreach	57	8	8	5
III D	Medication Management	33	0	0	0
III D	Wellness	178	9	47	0
III E	Outreach	21	0	0	0
III E	Information & Assistance	120	6	6	2
Totals		1,211	60	129	69

Homemaker – Two consumers had a combined five units of service more per the logs than reported to CAAA while four consumers had a combined total of nine units of service reported to CAAA which we could not verify from supporting documentation.

Information & Assistance (III B) – Two consumers reported to CAAA as receiving a unit of service could not be traced to supporting documentation since the consumer folders could not be located.

Information & Assessment (III E) – Four consumers reported to CAAA as receiving a unit of service could not be traced to supporting documentation since the consumer folders could not be located.

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Outreach – Three consumers reported to CAAA as receiving a unit of service could not be traced to supporting documentation since the consumer folders could not be located.

Wellness – All nine consumers tested receiving a combined 47 units of service could not be verified. The original logs are not maintained at the administration office and the copies were faxed from the site office. Although the consumer signatures could be seen, they were not legible.

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 Lafayette 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, Gardes & Frederick*

A Corporation of Certified Public Accountants

Eunice, Louisiana  
May 31, 2007