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Eugene H. Darnall, CPA, Retired 1990
Paula D. Bihm, CPA, Deceased 2002



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

(A Organization 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

Re: Iberia Council on Aging, Inc.

Kathleen T. Darnall, CPA
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Emily J. LeBoeuf, CPA
Rachel W. Ashford, CPA
Dustin R. Buck, CPA
Veronica LeBleu, CPA

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 Iberia Council on Aging, Inc. during the three month reporting period ended February 28, 2007. 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:

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: Yes, services are provided throughout the Parish for the programs listed above.

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

Response: We have three brochures available to the public and customers that describe the various programs of the council. One brochure provides information on all services available for seniors age 60 and over while the other two are related to specific programs.

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- Are consumer rosters maintained for each program?

Response: There are sign-in sheets and reports for each of the programs. Computer forms with rosters are generated for each person receiving the services and are monitored on a daily basis.

- 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 those requiring services and not currently being provided the 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, worksheets are generated by the SAMS monitoring software program and filled in accordingly by those providing the service. These worksheets are then given to the Computer/Data processor who keys in the information into the SAMS program.

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

Response: The Homemaker personnel are allowed to prepare simple meals when necessary, however, are not allowed to 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 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, a resource file is maintained. Information is provided to the clients from agencies in which the council has a signed Inter-agency agreement with. There is also a resource directory provided by a community agency that is updated annually.

- 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 at the desk of the receptionist for those who have called and need a service or assistance.

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

Response: The client assessment form and sign-in sheets are used as documentation verifying services have been provided to the consumer.

- Is a trip log maintained for Transportation?

Response: Yes, a daily log is maintained for transportation on each of the agencies transportation vans.

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 for a summary of 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	453	453	-
III B	Information & Assistance	261	261	-
III B	Outreach	60	60	-
III B	Telephoning	381	381	-
III B	Transportation	910	910	-
III B	Visiting	261	261	-
III D	Wellness	793	793	-
III E	Information & Assistance	7	7	-
III E	In-Home Respite	411	411	-
III E	Personal Care	445.5	445.5	-

No differences were noted between the units per logs and the units reported to CAAA.

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

Response: Yes, clients are placed on a reservation/demand list for transportation. These clients let the council's drivers know ahead of time if they need transportation for 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: The council uses the GOEA Assessment Form. All homebound consumers are assessed every six months while consumers receiving other services are 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 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. Based on our procedures, we did not note any differences in the programs between the units provided per the logs and the units submitted to CAAA.

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>Column A Unit Cost per SAMS</u>	<u>Column B Unit Cost per Contract</u>	<u>Column C Amount Reimbursed</u>
Title III B			
Homemaker	\$ 6.15	\$ 6.15	\$ 6.15
Information & Assistance	16.91	16.91	16.91
Transportation	8.08	8.08	8.08
Visiting	9.22	9.22	9.22
Title III D			
Wellness	1.49	1.49	1.49
Medication Management	-	10.98	10.98
Title III E			
Information & Assistance	3.50	3.50	3.50
In-Home Respite	13.91	14.57	14.35
Personal Care	14.08	14.08	14.08

Based on our procedures, one exception was noted related to the III E In-Home Respite program. The exception is due to the council's contract amendment with CAAA increasing unit cost from \$13.91 to \$14.57. We also noted per CAAA reimbursement that the council received only \$14.35 per unit through February 2007.

We also noted Program III D Medication Management in Column A did not have any unit costs per the SAMS report for the three month period ending February 28, 2007 since no services were provided during this period.

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 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 one exception where the consumer had not been assessed within the twelve month period.

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	44	7	30	30
III B	Information & Assistance	260	10	10	10
III B	Transportation	22	5	70	70
III B	Telephoning	17	1	6	6
III B	Outreach	60	4	4	4
III B	Visiting	260	13	13	13
III D	Wellness	174	18	38	38
III E	Information & Assistance	7	0	0	0
III E	In-Home Respite	4	0	0	0
III E	Personal Care	8	2	39.5	39.5
	Totals	856	60	210.5	210.5

No exceptions were noted.

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 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, Gaudes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
June 13, 2007