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**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

Re: St. Landry 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 St. Landry Council on Aging, Inc. during the three month reporting period ended February 28, 2007. St. Landry 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**

A questionnaire was provided to management and their responses are noted below:

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

Response: Yes, except for Respite and Personal Care because St. Landry COA does not offer these programs.

- Are consumers able to call the Council for Information and Assistance from throughout the parish without incurring a long-distance charge?

Response: If the consumer does not have local option calling feature, then the may incur a phone charge since the Council does not have a toll free number.

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Lafayette, LA 70508  
Phone: 337.232.3312  
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- Is a written description of the various programs available to the public?

Response: Yes, brochures are available for distribution to the public which describe the various programs offered by the council.

- Are consumer rosters maintained for each program?

Response: Yes, for programs that require a roster.

- Are waiting lists maintained for the Homemaker program?

Response: The Homemaker program may have a waiting list for areas that do not have a homemaker aide.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker program?

Response: Yes. (See Table A on 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: Running errands and shopping is no longer permissible and preparing of meals depends upon the time spent in the home.

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

Response: Yes.

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

Response: Yes, the resource directory is updated annually. The council utilizes the resource manual prepared by the Senior Village Nursing Home – Community Advisory Committee.

- 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: Sign in sheets for Wellness and Medication Management services and assessment forms for Information & Assistance. (We were provided the logs for the three months ended February 28, 2007 and we compared the total units of service provided per the logs to the SAMS report obtained from CAAA. See Table A on page 3 for a summary of our findings.)

- Is a trip log maintained for Transportation?

Response: Yes. (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 our findings.)

TABLE A  
 UNITS PROVIDED  
 THREE MONTHS ENDED FEBRUARY 28, 2007

Program	Type of Service	Units per CAAA	Units per Monthly Logs	Difference Noted
III B	Homemaker	1,226	1,226	-
III B	Information & Assistance	126	152	26
III B	Outreach	102	103	1
III B	Telephoning	794	736	(58)
III B	Transportation	766	766	-
III D	Wellness	1,240	1,240	-
III D	Medication Management	21	22	1
III E	Information & Assistance	24	25	1

- 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, consumers receive an initial assessment 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 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 service logs to monitor the units of service provided among the various programs. The information from the individual logs are summarized 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 Homemaker, Transportation, and 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 Report</u>	<u>Unit Cost per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B			
Homemaker	\$ 11.53	\$ 11.56	\$ 11.56
Information & Assistance	17.02	17.43	17.43
Transportation	8.01	8.01	8.01
Telephoning	1.93	1.96	1.96
Outreach	13.96	14.24	14.24
Title III D			
Wellness	1.57	1.57	1.57
Medication Management	10.94	10.94	10.94
Title III E			
Information & Assistance	7.76	10.35	10.35

Based on our procedures, we noted the Title III B Homemaker, Information & Assistance, Telephoning, and Outreach programs along with Title III E Information & Assistance program unit cost per the SAMS report differed from the unit cost per the contract with CAAA and the amount actually 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:

- One consumer was re-assessed without having the date for which the assessment performed documented.
- Eighteen consumers were not re-assessed within the past twelve months. These consumers had assessments performed prior to February 2006.
- The assessment folder for two consumers could not be located.

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	Client Support
III B	Homemaker	136	16	61	50
III B	Information & Assistance	126	5	5	5
III B	Transportation	35	4	65	58
III B	Telephoning	187	5	20	17
III B	Outreach	102	8	8	8
III D	Medication Management	21	2	2	2
III D	Wellness	170	16	40	0
III E	Information & Assistance	24	4	4	4
Totals		801	60	205	144

**Homemaker** – Three individuals were noted as having a total of eleven units for which we could not verify from supporting documentation.

**Transportation** – Three individuals were noted as having a total of seven units for which we could not verify from supporting documentation.

**Telephoning** – One individual was noted as having three units for which we could not verify from supporting documentation.

**Wellness** – All sixteen consumers tested with a combined 40 units of service could not be verified. There is no supporting documentation (sign-in sheets) due to the fact that these services are provided throughout the month at each location in conjunction with meal services and the council credits consumers as participating in the wellness program if they received a meal on the same day.

To the board members  
Cajun Area Agency on Aging, Inc.  
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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 St. Landry 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 30, 2007