



**New York State Office for the Aging's Response to the Office of the State Comptroller's
Audit of the Monitoring of Select Programs**

Report 2023-F-2

The New York State Office for the Aging (NYSOFA) offers the following comments regarding the Summary Conclusions and Status of Audit Recommendations in a follow-up audit of the actions taken by officials of the New York State Office for the Aging to implement the recommendations contained in Audit Report No. 2020-S-47 (Monitoring of Select Programs) during the audit period of April 2017 to July 2021:

- 1) The Audit described the first Recommendation as partially implemented. This recommendation was:

Provide guidance to the AAAs regarding the collection and reporting of wait list information to ensure that Unmet Need data is accurate and reported uniformly, including but not limited to a single reporting system that would give NYSOFA the ability to monitor Unmet Need.

NYSOFA considers this recommendation to be partially implemented. During the inter-agency communications during this follow-up audit, NYSOFA provided OSC a draft of the revised Unmet Need Program Instruction (PI) which will provide the AAAs with NYSOFA's official guidance on the revised method by which AAAs will uniformly report local Unmet Need data to NYSOFA on an annual basis. This Program Instruction is in the final administrative approval stage and is on schedule to be distributed to the AAAs in August 2023, with data being submitted in September 2023.

- 2) The second Recommendation was classified by the auditors as not implemented. This recommendation was:

Maintain documentation to support the allocation of Unmet Need funds among the AAAs and promote transparency.

NYSOFA considers this recommendation to be partially implemented. Documentation of the allocation on Unmet Need funds was previously provided to the auditors, along with an explanation of the allocation process.

To develop a more direct measure of collecting Unmet Need data, NYSOFA will begin requesting this information in an electronic format from the AAAs annually starting this September. This data will represent the number of services and service categories identified by AAA and network staff that work with older adults in each planning and service area (PSA) based on uniform criteria developed by NYSOFA.

In order to better refine the collection and evaluation of Unmet Need data, along with other data currently being compiled, NYSOFA is in the process of procuring a new data collection system that will support the development of an effective system of uniform assessment for Unmet Need services. Thereafter, as persons on wait lists are identified as having an Unmet Need, according to uniform criteria, the new data system will provide an ongoing, real-time measure of existing need compared to an annual report of need. It is anticipated that the data collection system will be inclusive of Unmet Need expenditure data to support reevaluation of funding need and distribution.

- 3) The third Recommendation was classified by the auditors as not implemented. This recommendation was:

Periodically reassess Unmet Need allocations based on the AAAs' most current information available.

NYSOFA agrees that this recommendation has not been implemented. Pursuant to the provisions of the program put in place in SFY19-20, NYSOFA reassessed Unmet Need allocations at the end of the second full year of that funding. At that time, all AAAs that had received funding for Unmet Need continued to report Unmet Need beyond their initial allocations.

NYSOFA annually receives data from the AAAs, and moving forward will directly collect each September. The annual data collection has consistently shown more yearly unmet need than funds being allocated, and no county has reported excess unmet need funds to date. AAAs have explained that as individuals come off of services funded by unmet needs funds, services which are provided for 5-7 years on average, those unmet needs funds used for that service(s) are then utilized to serve the next person on the waitlist.

- 4) The fourth Recommendation was classified by the auditors as partially implemented. This recommendation was:

Take steps to strengthen monitoring efforts of the AAAs to ensure both program and fiscal reviews are conducted according to NYSOFA policies.

NYSOFA considers this recommendation to be implemented. NYSOFA continues to oversee, monitor, and provide technical assistance to all 59 AAAs as they receive State and federal funding to provide services to older adults. NYSOFA has returned to conducting program and fiscal monitoring on-site visits consistent with NYSOFA's updated policies and procedures. No on-site monitoring visits occurred during the COVID-19 pandemic response period. Before the

COVID-19 pandemic, Agency Service Representatives and fiscal staff conducted annual Program and Fiscal Evaluations and Progress Reports in person and on site.

In response to the COVID-19 pandemic, a revised process was put in place to capture information via phone calls and the use of the Information Exchange and Guidance (IE&G) Questionnaire. This standardized tool was developed to assess AAA service delivery status, and to enable timely, individualized technical assistance to address any service disruptions/barriers and challenges to providing needed services. State-wide training was developed based on trends emerging from this process. This process was further revised via the use of the Oversight Technical Assistance Visit (OTAV) administrative process, to broaden NYSOFA's scope of AAA technical assistance and oversight.

Oversight and monitoring procedures had to be modified as the usual way of doing business was no longer possible. During this public health emergency, the focus was on ensuring the health and safety of staff and the older adults they served. Accordingly, NYSOFA enhanced its real-time oversight and assessment of AAA service delivery status on a remote basis focusing on support, assistance, and guidance. Particular attention was paid to the availability of home delivered meals. NYSOFA maintained this support and oversight through regularly scheduled group and individual phone calls with AAA Directors conducted by NYSOFA's Director, the Director of Local Program Operations and appropriate program subject matter experts, including the ASRs.

The Older Americans Act requires periodic AAA monitoring. Partially in response to Audit 2020-S-47, and in consideration of resources, NYSOFA's Division of Local Program Operations and Division of Finance and Administration have both moved to a tri-annual monitoring schedule by which one-third of the 59 AAAs are identified for a program and a fiscal monitoring visit each year.

Program year 2022-23 (post-COVID) saw both the initial implementation of this multi-year model and a resumption of on-site, in-person monitoring visits (Transitional Assistance Visit [TAV]) after the restrictions on in-person visits put in place by the COVID pandemic response period. NYSOFA has additionally established guidelines for AAAs to be identified for an on-site visit on an annual or more frequent basis. As the transitional year (2022-23) came to an end, NYSOFA finalized and has implemented updated program monitoring and fiscal monitoring processes.

NYSOFA Divisions have been engaged in strategic planning and expansion of staff resources. Once in place, these staff resources will enable enhanced technical assistance as well as continued, robust program monitoring efforts. The programmatic, policy and fiscal teams work in concert to ensure alignment with NYSOFA policies by the AAAs.

- 5) The fifth Recommendation was classified by the auditors as not implemented. This recommendation was:

Establish follow-up procedures for both program and fiscal reviews to ensure corrective actions are taken and noted deficiencies are addressed.

NYSOFA considers this recommendation to be implemented. NYSOFA has continued its existing policy that all health and safety concerns encountered at the AAAs - whether in person or virtual - are to be immediately addressed, whether via collaboration at the local and/or state level with local contracted agencies or sister state agencies.

Pre-COVID, NYSOFA had processes and procedures for both program and fiscal reviews, to include corrective action plans. The process for Corrective Action Plans (CAP) was that a CAP was submitted by the AAA six weeks after the Annual Evaluation and site visit. Training and technical assistance were then provided by NYSOFA to address items and ensure compliance with the CAP at each applicable AAA.

During the COVID-19 pandemic response period, the focus was on ensuring the health and safety of staff and those they served, as was the case across all of New York. NYSOFA did not require formal corrective action plans from the AAAs.

Additionally, during the COVID-19 pandemic response period, NYSOFA implemented a system of conducting structured bi-monthly calls with each of the 59 AAAs in 2022 and is now continuing this as standard practice. These calls with the AAA Directors (or their designees) provide a mechanism and opportunity to support ongoing oversight and follow-up.

With the end of the COVID-19 pandemic response period, and with AAAs and many other entities resuming their day-to-day work, NYSOFA resumed conducting program evaluations and monitoring via a Transitional Assistance Visit (TAV) process, and has resumed fiscal evaluations and monitoring. The TAV process has now been replaced by a new 2023-24 Program Review monitoring process. Ensuring compliance and follow-up via these methods allowed for innovation and ongoing provision of training and technical support.

NYSOFA's Division of Finance and Administration has finalized the 2023-24 fiscal monitoring processes to include the structure for ongoing monitoring of corrective actions. NYSOFA's Division of Local Program Operations has also finalized the development of the 2023-24 Program Review monitoring processes with special attention to the revision of the structure for ongoing monitoring of corrective actions.

NYSOFA has completed and implemented updated program and fiscal monitoring processes for the post-COVID period. Program and fiscal on-site visits and monitoring have resumed. Additionally, NYSOFA Divisions have been engaged in strategic planning and exploring necessary expansion of staff resources. With the changes to the oversight process already underway NYSOFA is coordinating across all operational units in the agency to enhance programmatic and fiscal monitoring and oversight.

This implementation, along with any expansion of staff resources, will result in a more robust follow-up on monitoring and support any needed corrective action.