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STATE OF NEW YORK  
OFFICE OF THE STATE COMPTROLLER

April 10, 2024

Lorraine Cortés-Vázquez  
Commissioner  
New York City Department for the Aging  
2 Lafayette Street  
New York, NY 10007

Re: Oversight of the Home Delivered  
Meals Program  
Report 2023-F-25

Dear Commissioner Cortés-Vázquez:

Pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article III of the General Municipal Law, we have followed up on the actions taken by officials of the New York City Department for the Aging to implement the recommendations contained in our initial audit report, *Oversight of the Home Delivered Meals Program* (Report [2020-N-5](#)).

**Background, Scope, and Objective**

The New York City (City) Department for the Aging (DFTA) is the City agency primarily responsible for addressing public policy and service issues for the aging. Its mission is to work to eliminate ageism and ensure the dignity and quality of life of the City's diverse older adults, and to support their caregivers through service, advocacy, and education. DFTA is the largest agency in the federal network of Area Agencies on Aging in the United States. Its planned spending for the fiscal year ended June 30, 2023 was approximately \$543 million, including \$349 million and \$44 million in City and State funding, respectively, with the remainder from federal and intra-City funds.

Approximately 1.76 million seniors (adults age 60 and older) resided in the City in 2019. This number is expected to increase to 1.86 million by 2040. The federal Older Americans Act requires the provision of various services for senior citizens, including access to nutrition, benefits counseling, employment opportunities, legal assistance, and in-home services. DFTA created the Home Delivered Meals (HDML) program to maintain or improve the nutritional status of seniors who are unable to prepare meals. Since fiscal year 2020, DFTA has maintained 22 contracts with 14 community-based organizations (providers) for HDML services.

In fiscal year 2023, DFTA reported that about 4 million home delivered meals were served to over 34,000 homebound seniors. HDML providers record meal deliveries and missed deliveries (e.g., client did not answer) on route sheets and enter this information in DFTA's Senior Tracking, Analysis and Reporting System. Clients are given the opportunity to make voluntary contributions at the time of meal delivery, to be used to benefit the providers' HDML programs.

Clients can submit meal delivery complaints (e.g., poor meal quality, unsatisfactory delivery experience, non-delivery) directly to DFTA, through the City's Dynamics 365 citywide system (for NYC 311 complaints), or to the provider. DFTA has a performance measure to address client complaints regarding home delivered meals within 14 days of the complaint. DFTA also uses a variety of tools to determine the overall success and performance of the program, including nutritionist assessments, client satisfaction surveys, and annual provider evaluations. DFTA's nutritionists conduct unannounced visits to each provider annually, using a "Nutrition Assessment Tool" checklist to assess food safety, cleanliness, and nutrition. In addition, satisfaction surveys are used to determine client experiences related to timeliness of delivery and quality of meals. Each year, DFTA completes provider performance evaluations in PASSPort, the City's procurement portal. This information can be used during procurements to assist DFTA in awarding contracts.

We issued our initial audit report on January 20, 2022. The audit objective was to determine whether DFTA was effectively overseeing the provision of home delivered meals. The audit covered the period from July 2018 through February 2021. Additionally, the audit team reviewed documentation related to DFTA's new HMDL program contracts awarded in January 2021. The audit found DFTA did not ensure that its contracted providers always delivered quality, safe, nutritious, and timely meals to the City's seniors who depend on DFTA for nutritional needs. Moreover, DFTA did not ensure providers were only paid for meals that were actually delivered and allowed a 3% difference between the number of meals for which providers were paid compared to the number actually delivered. DFTA also could not demonstrate that it addressed all HDML complaints. The audit also found that some complaints were resolved after the 14-day period allowed, and, for a sample of five providers, a total of 27 non-compliant issues found by DFTA nutritionists in 2019 were again detected in 2020. These included roach/vermin activity and failure to prevent food contamination. In addition, DFTA's satisfaction surveys were flawed. Most notably, clients with limited English language proficiency were excluded from participation. Further, DFTA awarded new contracts to providers with noted deficiencies.

The objective of our follow-up was to assess the extent of implementation, as of February 16, 2024, of the 12 recommendations included in our initial audit report.

### **Summary Conclusions and Status of Audit Recommendations**

DFTA has made some progress in addressing the problems we identified in the initial audit report. Of the initial report's 12 audit recommendations, three were implemented, five were partially implemented, and four were not implemented.

### **Follow-Up Observations**

#### **Recommendation 1**

*Develop formal written policies and procedures regarding route review of meal delivery; include a testing protocol to determine if meals were actually delivered to clients.*

Status – Implemented

Agency Action – DFTA developed written policies and procedures regarding route review of meal delivery. This included a testing protocol to determine if meals were actually delivered to clients – checking if meals reported by providers as being delivered

appeared on missed delivery complaint reports. The policies and procedures also indicated that DFTA will deduct the number of meals overreported from provider claims.

**Recommendation 2**

*Perform a cost-benefit analysis to determine the appropriateness of the 3% allowance.*

Status – Implemented

Agency Action – DFTA officials did not perform a cost-benefit analysis. However, they provided us with a copy of a memo that instructed program staff to cease the 3% allowance beginning in fiscal year 2022.

**Recommendation 3**

*Develop a system to track and verify client contributions and ensure the contributions are used to benefit the HDML program.*

Status – Partially Implemented

Agency Action – Although DFTA now utilizes a Home Delivered Meals Monthly Report, wherein providers report client contributions and other related income, DFTA still does not verify the completeness of contributions reported, nor does it ensure that contributions are used to benefit the HDML program. DFTA officials stated the next HDML contracts, to be awarded in fiscal year 2025, are expected to require that providers include (as part of the monthly expense and financial statements) a description of how these funds are used to benefit the program or cover existing costs the rate does not cover.

**Recommendation 4**

*Develop a means by which HDML complaints received are linked to the respective providers and the complaint resolution.*

Status – Implemented

Agency Action – DFTA officials informed us that the Aging Connect unit now works with HDML program staff to resolve complaints and enter resolutions into the Correspondence Tracking System (CTS) to close out complaints in a timely manner. Complaints received via the City’s Dynamics 365 system follow a similar process. In each case, provider information (if known) and the complaint resolution are now linked to the complaint. We obtained and reviewed the complaints from CTS and Dynamics 365 for the period January 1, 2022 through September 25, 2023 and verified that those complaints were linked to the respective providers and complaint resolutions.

**Recommendation 5**

*Track the HDML complaints received by DFTA to ensure they are resolved within 14 days.*

Status – Partially Implemented

Agency Action – DFTA has a system to track the HDML complaints received. However, officials did not provide assurance the complaints marked as resolved in their systems were satisfactorily resolved, as we found insufficient resolution explanations. For example, we found explanations that simply stated the complaint was sent to the provider, with

no further information about whether any actions were taken to resolve the complaint. Further, the resolution dates in CTS show 31 of the 222 complaints (14%) from the period January 1, 2022 through September 25, 2023 were resolved after 14 days, including 30 complaints that took 1 year or more to resolve.

### **Recommendation 6**

*Ensure that the number of complaints reported by providers are realistic and that case managers share complaints they receive with DFTA.*

Status – Partially Implemented

Agency Action – While case managers shared complaints they received with DFTA, DFTA did not ensure that the number of complaints reported by providers was realistic. During a March 2022 pilot to assess the volume of complaints, DFTA employees asked the programs to complete a meal delivery complaint spreadsheet that included information such as the complaint date, meal or delivery problem date, and complaint resolution status. While the spreadsheet summarized the complaint information into tabular summaries and charts, it did not indicate any actions DFTA took to ensure that the number of complaints was realistic. DFTA officials informed us they implemented the Complaint Management Portal in February 2024 and trained the case managers in January 2024 to more efficiently track complaints received by case managers. However, even with the new portal, DFTA still relies on providers to self-report complaints and does not ensure the number of complaints reported is realistic.

### **Recommendation 7**

*Identify providers with recurring food safety and nutritional issues. Develop controls to ensure that these issues are sufficiently addressed to prevent future occurrences.*

Status – Partially Implemented

Agency Action – Although DFTA has identified providers with recurring food safety and nutritional issues, it has not yet implemented controls to ensure that these issues are sufficiently addressed to prevent future occurrences. Officials stated they have been working on updating their assessment process, which includes streamlining the assessment tool, providing a scheduled technical assistance visit, and following up on citations prior to the formal assessment visit. DFTA officials informed us they are developing a formal policy for provider sites with recurrent citations. According to officials, this will include developing an automated tracking system to identify sites requiring additional technical assistance. If the additional assistance does not lead to improvement, the provider will be called in for a meeting and placed on a corrective action plan. If the provider is not able to remedy the issues, DFTA leadership will discuss possible site closures or other punitive measures. Although officials expressed their intention to take these actions, they did not provide us with any documentation supporting their plans and efforts to do so.

### **Recommendation 8**

*Develop formal written policies and procedures regarding survey methodology, evaluation of results, and follow-up with providers.*

Status – Not Implemented

Agency Action – DFTA did not develop formal written policies and procedures. Instead, DFTA now relies on its providers to conduct annual surveys. Further, DFTA does not follow up with the providers or test to ensure the surveys fairly and accurately represent the clients' satisfaction levels. We note this change constitutes a weakening of the controls that existed during our original audit, when DFTA conducted its own satisfaction surveys. When we asked DFTA officials why the change was made, they stated that the New York State Office for the Aging does not require agencies such as DFTA to conduct their own surveys. DFTA officials stated the surveys will eventually be embedded into their new client data system but did not provide documentation to support this initiative.

### **Recommendation 9**

*Develop guidelines or protocols for conducting surveys to include seniors with limited or no English proficiency.*

Status – Not Implemented

Agency Action – DFTA officials provided us with a December 2021 policy that states future administration of surveys will expand to be more inclusive of diverse populations. However, officials no longer conduct their own surveys. They stated that the responsibility to conduct surveys now lies with the providers and have not ensured the providers have developed and followed guidelines to include seniors with limited or no English proficiency. They also referred us to excerpts from existing DFTA standards explaining that notices shall be understandable and written in the clients' preferred language. However, DFTA does not ensure the providers implement and adhere to similar standards. DFTA officials told us providers have not been given applicable instructions because the system they are developing is not finished yet. They expect providers to furnish satisfaction surveys in clients' preferred language because it is indicated in the standards.

### **Recommendation 10**

*Utilize current resources to provide interpretation and translation services to seniors with limited or no English proficiency while conducting client satisfaction surveys.*

Status – Not Implemented

Agency Action – DFTA no longer conducts its own client satisfaction surveys. Instead, DFTA depends on the providers to furnish interpretation and translation services to seniors with limited or no English proficiency. Consequently, DFTA has no assurance that appropriate interpretation and translation services are being provided to these seniors.

**Recommendation 11**

*Ensure DFTA effectively factors in past performance when selecting providers for contract awards.*

Status – Partially Implemented

Agency Action – Although DFTA officials stated they will use all documents on past performance when selecting providers, the 2024 Request for Proposal (RFP) only specifies that DFTA will pull the performance evaluations from PASSPort. The RFP instructs potential providers to upload any corrective action plans or performance improvement plans from the past 3 years, if applicable. However, the RFP does not state that DFTA will consider available documentation specific to the providers' DFTA HDML program performance.

**Recommendation 12**

*Enact contract language to allow for performance-related penalties for poor performance.*

Status – Not Implemented

Agency Action – DFTA did not incorporate this language in its 2024 RFP and informed us it will not implement the recommendation. DFTA officials indicated they will continue the current process of monitoring providers for operational and financial issues. However, this does not include assessing penalties for poor performance.

Major contributors to this report were Keith Dickter and Sophia Lin.

DFTA officials are requested, but not required, to provide information about any actions planned to address the unresolved issues discussed in this follow-up within 30 days of the report's issuance. We thank the management and staff of DFTA for the courtesies and cooperation extended to our auditors during this follow-up.

Very truly yours,

Joseph Gillooly  
Audit Manager

cc: Jose Mercado, NYC Department for the Aging  
Doug Giuliano, NYC Mayor's Office of Risk Management and Compliance  
Marjorie Landa, NYC Mayor's Office of Risk Management and Compliance  
Julian Ross, NYC Mayor's Office of Risk Management and Compliance