New York State Comptroller
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New York City Department for the Aging

Elder Abuse Services, Training, and Coordination

July 2026 | Report 2023-N-10
Prepared by the Division of State Government Accountability

Audit Highlights

Objective

To determine whether the New York City Department for the Aging effectively oversees the provision of elder abuse services. The audit covered the period from April 2019 through April 2025.

About the Program

The New York City (NYC or City) Department for the Aging (DFTA) oversees a comprehensive set of services and programs designed to meet the needs of older New Yorkers. Among those needs are to live safely and comfortably, which is often achieved with assistance and support from friends, family members, and caregivers. However, these trusting relationships can also create an environment for elder abuse.

DFTA defines elder abuse as the maltreatment of a person age 60 or older by someone who has a special or trusting relationship with the elder. The nature of the abuse can be financial, physical, emotional/psychological, sexual, or caregiver neglect. The DFTA Elder Justice Program's mission is to ensure safety and provide support to elders who have been abused and to prevent abuse by building awareness through education, training, and outreach. To help accomplish the mission, DFTA contracted with six community-based elder abuse service providers (providers) to provide outreach and services at a total cost of approximately $12.6 million for calendar years 2023 through 2025. Our audit primarily focused on two such providers. Provider 1 had one elder abuse service program for clients in Manhattan, and Provider 2 had elder abuse service programs for clients located in Queens and Brooklyn. Regarding Provider 2, our audit focused on its Brooklyn clients.

DFTA's Elder Justice Program Standards of Operation and Scope of Services (Standards), previously known as Elder Abuse Prevention and Intervention Services Scope of Services and Standards of Operation, dictate processes for programs to follow and the time frames for doing so, including:

- Initial contact with prospective clients or referral sources to gather preliminary information, screen for immediate danger, and determine whether the program is appropriate for potential clients must be done within 5 business days of referral or within 24 hours of referral for law enforcement and high-risk cases, and self-referrals.
- Intake and screening interviews to determine eligibility and assess risk must be conducted within 5 business days of referral.
- For each eligible client, a comprehensive assessment where the case worker gathers more information, prepares a safety plan, and screens for depression and anxiety must

be initiated within 10 business days of referral and completed within 45 business days of referral.

- A service plan based on information derived from the comprehensive assessment must be completed within 45 business days of referral and reviewed at least every 30 days.
- Ongoing contacts, monitoring, and reassessments. For example, follow-ups with the client and supervisor reviews of the case must be conducted at least every 30 days.

All client intakes, assessments, contacts, case notes, and plans are recorded in DFTA's Senior Tracking, Analysis and Reporting System (STARS).

Key Findings

DFTA did not effectively monitor providers to ensure they provided appropriate and timely services to individuals referred for elder abuse. If provider performance is not adequately monitored and deficiencies are not corrected, vulnerable elder abuse victims may experience negative outcomes such as continued psychological abuse, financial harm, physical injury, or death. Specifically, we found:

- Instances of non-compliance with the timing of required steps, leaving some clients waiting excessive periods of time for initial client contact, assessments, and follow-ups. Additionally, cases were not promptly reviewed by a supervisor in accordance with requirements. Of 41 sampled cases, we found 17 where the referral stated that the client was experiencing physical violence or had no access to food—issues considered to be high risk according to the Standards. For all 17 cases, the case workers did not act within the required time frame to provide crucial services to clients.
    - A 68-year-old woman was referred to a provider on December 21, 2023. Although she stated her foster son had struck her, the provider did not designate this case as high risk and did not attempt to contact the client until 26 days later, on January 16, 2024, instead of within 24 hours of referral, as required for high-risk cases.
    - For 14 of the 17 cases, there was no indication in the case documentation that they were considered high risk.
- DFTA did not ensure all direct service staff attended required training in elder abuse detection, reporting, and counseling. In fact, some providers were unaware of the training requirements.
    - Fifteen of the 21 workers tested (71%) did not complete all the required training. Inadequately trained workers may not have the skills and expertise necessary to identify potential elder abuse or to effectively provide appropriate services such as crisis intervention and counseling.
- DTFA did not ensure providers complied with education and outreach requirements. For example, the Standards and provider contracts require that providers develop and submit

annual plans to DFTA. The plans must include items such as the number of planned presentations, events, and activities; targeted groups; time frames; and methods. However, DFTA officials stated they did not require providers to submit these plans. Consequently, none of the providers submitted any annual plans to DFTA during the audit scope. When providers do not complete the required educational presentations and outreach, the affected seniors and their communities may not know how to identify, detect, and report cases of elder abuse and where to find relevant services to address the abuse and its effects. Without the annual plans, DFTA may not know whether provider activities target the intended individuals and communities and deliver the appropriate content.

- Significant deficiencies in DFTA's oversight of the Elder Justice Program, including the lack of evaluation of a bill payer assistance program, discrepancies in program performance metrics among various forms of documentation and recordkeeping, unclear communication and guidance to providers, and unsupported expenses.

Key Recommendations

- Enhance oversight and monitoring of elder abuse cases to ensure contracted providers are providing timely and appropriate services to clients.
- Take additional steps to ensure Elder Justice Program workers are appropriately trained.
- Enhance documentation collection and other monitoring efforts to ensure that providers conduct the required number of educational presentations and outreach activities.
- Enforce the requirement for providers to develop and submit annual plans, and review the plans to determine whether provider activities target the intended individuals and communities and deliver the appropriate content.
- For future programs, define success criteria and establish monitoring and evaluation measures, including lessons learned, to aid in the decision-making process.

Office of the New York State Comptroller
Division of State Government Accountability

July 22, 2026

Lisa Scott-McKenzie
Commissioner
New York City Department for the Aging
2 Lafayette Street
New York, NY 10007

Dear Commissioner Scott-McKenzie:

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage their resources efficiently and effectively. By so doing, it provides accountability for the tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of State agencies, public authorities, and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report of our audit entitled *Elder Abuse Services, Training, and Coordination*. This audit was performed pursuant to the State Comptroller's authority under Article V, Section 1 of the State Constitution and Article III of the General Municipal Law.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

Division of State Government Accountability

Contents

Glossary of Terms

Term	Description	Identifier
DFTA	New York City Department for the Aging	*Auditee*
APS	Adult Protective Services	*Agency*
CAP	Corrective Action Plan	*Key Term*
Providers	Community-based elder abuse service providers	*Key Term*
Standards	DFTA's Elder Justice Program Standards of Operation and Scope of Services	*Key Term*
STARS	Senior Tracking, Analysis and Reporting System	*System*

Background

The New York City (NYC or City) Department for the Aging (DFTA) is the City agency primarily responsible for addressing public policy and service issues for older New Yorkers. DFTA's mission is to eliminate ageism and ensure the dignity and quality of life of older New Yorkers. It oversees a comprehensive and wide-ranging set of services and programs designed to meet the needs of older New Yorkers. Among those needs are to live safely and comfortably, which is often achieved with assistance and support from friends, family members, and caregivers. However, these same relationships can also create an environment for elder abuse.

DFTA defines elder abuse as the maltreatment of a person age 60 or older by someone who has a special or trusting relationship with the elder. The nature of the abuse can be financial, physical, emotional/psychological, sexual, or caregiver neglect. The DFTA Elder Justice Program's mission is to ensure safety and provide support to elders who have been abused and to prevent abuse by building awareness and providing education, training, and outreach. To help accomplish this mission, DFTA contracted with six community-based elder abuse service providers (providers) to provide outreach and elder abuse-related services at a total cost of $12,591,702 for calendar years 2023 through 2025. Our audit focused primarily on two such providers. Provider 1 has one elder abuse service program for Manhattan clients, and Provider 2 has elder abuse service programs for Queens and Brooklyn clients. Regarding Provider 2, our audit focused on its Brooklyn clients.

All client intakes, assessments, contacts, case notes, and plans are recorded in DFTA's Senior Tracking, Analysis and Reporting System (STARS), and DFTA's Elder Justice Program Standards of Operation and Scope of Services (Standards) dictate the processes for programs to follow and the time frames for doing so, as detailed in Figure 1.

Figure 1

Elder Abuse Case Management Process

Note: All client intakes, assessments, contacts, case notes, and plans are recorded in DFTA's Senior Tracking, Analysis and Reporting System (STARS), a tracking database of client-level data on demographics and service utilization of DFTA-funded clients

Audit Findings and Recommendations

DFTA did not effectively monitor providers to ensure they provided appropriate and timely services to individuals referred for elder abuse. If provider performance is not adequately monitored and deficiencies are not corrected, vulnerable elder abuse victims may experience negative outcomes, such as continued psychological abuse, financial harm, physical injury, or death.

We found instances of non-compliance with the timing of required steps, which led to clients waiting excessive periods of time for initial contact, assessments, and follow-ups from providers. Additionally, cases were not promptly reviewed by provider supervisors in accordance with the Standards. Of the 41 elder abuse cases we reviewed, the referrals for 17 stated that the client was experiencing physical violence or had no access to food—situations considered to be high risk, which require immediate attention. For all 17 cases, crucial services to clients were not provided within the required time frames. Moreover, for 14 of the cases, the files also showed no indication that the cases were considered high risk.

In addition, DFTA did not ensure all direct service staff received required training in elder abuse detection, reporting, and counseling. In fact, we found that some providers were unaware of the training requirements. Of the 21 workers we tested, 15 (71%) did not complete all required training. Further, DTFA did not ensure providers complied with education and outreach requirements. For example, the Standards and provider contracts require that providers develop and submit annual plans to DFTA that include items such as the number of planned presentations, events, and activities; targeted groups; time frames; and methods. However, DFTA officials stated they did not require providers to submit these plans. Consequently, none of the providers submitted annual plans to DFTA during the audit's scope.

We also found that DFTA's Bill Payer Program may have been underutilized. In 2019, DFTA partnered with a financial technology company to help more seniors manage bill payments and catch discrepancies or potential fraud. However, DFTA did not adequately monitor the company's performance and never conducted a formal overall evaluation of the program. The number of Bill Payer Program clients declined by approximately 39%, from 95 clients in 2019 to 58 clients as of April 25, 2024, and DFTA officials stated that DFTA ended the program on December 31, 2024. It appears likely that this program was not offered or provided to as many seniors as could have benefited from it.

Additionally, DFTA did not always review supporting documentation for expenditures prior to reimbursement. Our review of $36,395 in claimed other than personal service expenses identified $14,092 (39%) that did not meet reimbursement requirements.

Late and Missed Elder Abuse Case Services

Timely and effective services help prevent negative outcomes that vulnerable elder abuse victims may experience, such as continued psychological abuse, financial harm, physical injury, or

death. DFTA's Standards detail key elder abuse case services and functions, as well as the time frames for completion, including:

- Initial contact with prospective clients or referral sources to gather preliminary information, screen for immediate danger, and determine whether the program is appropriate for potential clients must be done within 5 business days of referral or within 24 hours of referral for law enforcement and high-risk cases, and self-referrals.
- Intake and screening interviews to determine eligibility and assess risk must be conducted within 5 business days of referral.
- For each client deemed eligible, a comprehensive assessment where the case worker gathers more information, prepares a safety plan, and screens for depression and anxiety must be initiated within 10 business days of referral and completed within 45 business days of referral.
- A service plan based on information derived from the comprehensive assessment must be completed within 45 business days of referral and reviewed at least every 30 days.
- Ongoing contacts, monitoring, and reassessments. For example, follow-ups with the client and supervisor reviews of the case must be conducted at least every 30 days.

We selected a sample of 41 Provider 1 and Provider 2 clients with elder abuse cases that were open sometime between January 1, 2023 and September 30, 2024. Our review of the clients' case records identified 192 instances of non-compliance with required time frames such as:

- No contact with clients and three attempts not made
- Late initial contact with clients
- Late client intakes
- Late client assessments (initiated and completed)
- Late supervisory reviews
- Late client follow-ups
- Late Adult Protective Services referral follow-ups

In some cases, services were provided as many as 80 and 185 days beyond the required time frames (client follow-up and supervisory review, respectively). See Table 1.

Table 1
Timeline-Related Non-Compliance

Non-Compliance Type	Number of Cases Assessed	Number of Cases Not in Compliance	Instances of Non-Compliance	Average Days Exceeding DFTA Standard	Most Days Exceeding DFTA Standard
No contact and three attempts not made	10	4	4	N/A	N/A
Late initial contact	40	11	11	10	50
Late client intake	40	4	4	20	33
Late client assessment initiated	35	9	9	14	26
Late client assessment completed	29	3	3	48	66
Late supervisory review	34	29	99	30	185
Late client follow-ups	36	27	61	9	80
Late Adult Protective Services referral follow-up	5	1	1	4	4
Total			**192**		

Note: One case can have multiple instances of non-compliance.

We also found non-compliance with the provision of required services, such as required information not being gathered at initial contact, clients not assessed using required mental health assessment forms, missing referrals, not all planned actions taken, no resources provided to clients after they decline services, and no attempts to engage clients after they decline services. See Table 2.

Table 2

Service-Related Non-Compliance

Non-Compliance Types	Number of Cases Assessed	Number of Cases Not in Compliance
Required information not gathered during initial contact	38	2
No referral to Providing Options to Elderly Clients Together program	6	1
Not all planned actions taken	23	4
No resources/information provided to client after client declined services	12	2
No attempt to engage client after client declined services	12	1
Total		**10**

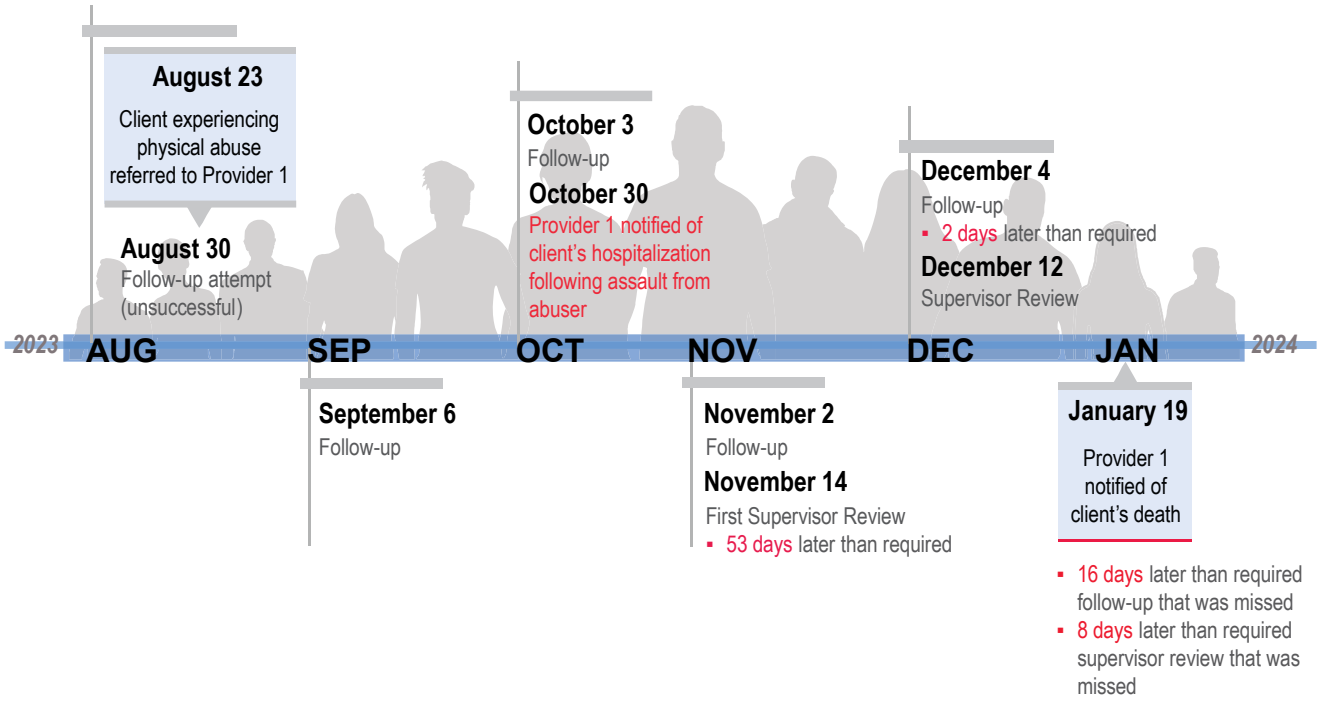
Moreover, for one of the cases noted above, the client was assigned to DFTA's Elder Crime Victim Resource Center before being referred to a provider. The resource center case worker did not administer a generalized anxiety disorder assessment for this client because, according to case notes, the case worker found the Spanish-speaking client too difficult to understand. However, DFTA offers translation and interpretation services as well as multilingual staff to assist limited English proficiency individuals.

Further, much of the non-compliance noted above pertained to high-risk cases. According to the Standards, a case is considered high risk when it has been reported to involve situations such as physical violence or no access to food and/or water. Of the 41 cases sampled, we found 17 where the referral stated that the client was experiencing physical violence or had no access to food. For all 17 cases, the case workers did not act within the required time frame to provide crucial services to clients and for 14 of the 17, there was no indication in the files that the case was considered high risk. For example:

- A 73-year-old man was referred to Provider 1 on August 23, 2023. His referral reported verbal abuse from his brother-in-law and verbal, physical, and financial abuse from his great-nephew. The referral also noted an altercation wherein the great-nephew allegedly shoved and threatened to kill the client after he confronted his great-nephew about stealing his money. In addition, the client was hospitalized during the course of the case, stating that he had been assaulted by his great-nephew. Despite the alleged physical violence and threats, Provider 1 never designated the case as high risk. Although the Standards require that a supervisor review each case every 30 days, there was no evidence of a supervisory review of this case until November 14, 2023—83 days after the referral (53 days later than required). Moreover, while the Standards require follow-ups

with the client every 30 days, Provider 1 waited 32 days (November 2 to December 4, 2023) to conduct a follow-up and did not follow up with the client again after that point, even though it was required to. Further, Provider 1 did not conduct a supervisory review after December 12, 2023, even though it was required to. On January 19, 2024, Provider 1 was notified that the client had been fatally stabbed by his great-nephew. By this date, the required follow-up with the client was 16 days late and the required supervisory review was 8 days late (see Figure 2).

Figure 2
Case Management Timeline of Client Fatally Stabbed by Abuser



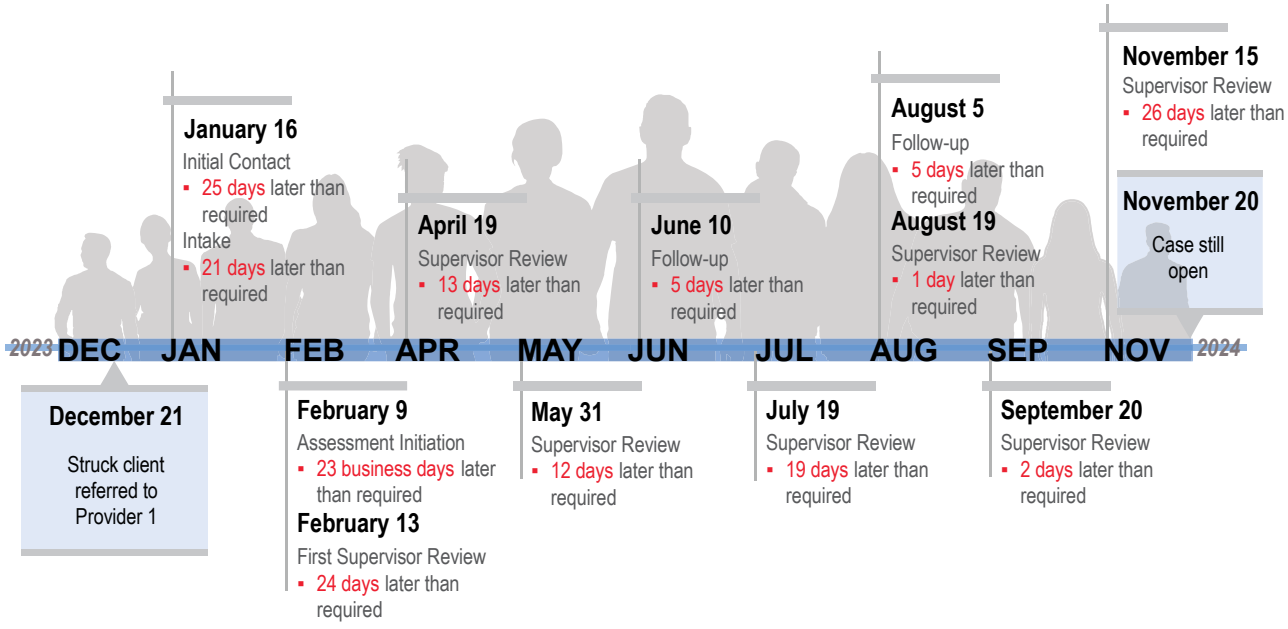
DFTA officials noted that the case worker counseled the client to leave the apartment and enter a shelter, but the client declined; the case notes reflect that Provider 1 supported the client with multiple housing applications and actively explored alternate housing options. They specifically referenced that the final supervision notes indicated Provider 1 began considering home sharing as an alternative to shelter, based on the client's stated preferences. However, none of the case notes indicated that Provider 1 provided home-sharing information to the client or even discussed the option with him. We question why Provider 1 waited so long to consider home sharing for this client, especially because DFTA had a home-sharing program partnership with another organization. Further, as previously stated, Provider 1 did not conduct the required client follow-up and supervisory review after December 4 and 12, respectively.

- A 68-year-old woman was referred to Provider 1 on December 21, 2023. Although she stated her foster son had struck her, Provider 1 did not designate this case as high risk and did not attempt to contact the client until 26 days later, on January 16, 2024 (25 days later than required), instead of within 24 hours of referral, as required for high-risk cases. Provider 1 also conducted her intake on January 16, which was 21 days later than required. In addition, Provider 1 did not start her assessment until 33 business days after the referral—23 business days past the 10-business-day Standards requirement. During intake and assessment, the client reported verbal abuse from both her son and foster son. The client requested counseling, a mental health referral, and an order of protection, but due to the above delays, the client did not receive services within the required time frames. Furthermore, from January to November 2024, Provider 1 twice failed to follow up with the client within 30 days and the supervisor failed seven times to review the case within 30 days, as required (see Figure 3).

  DFTA officials indicated that notes were logged every 30 days throughout the duration of this case, and, therefore, Provider 1 met the monitoring requirement in the Standards. However, we note that monthly case notations do not necessarily mean a supervisor reviewed the case every 30 days or that Provider 1 followed up with the client every 30 days. For example, as previously stated, our review of the case notes found two instances where the case worker failed to follow up with the client within 30 days and seven instances of the supervisor failing to review the case within 30 days. Therefore, Provider 1 did not meet supervisory review and follow-up requirements.

Figure 3

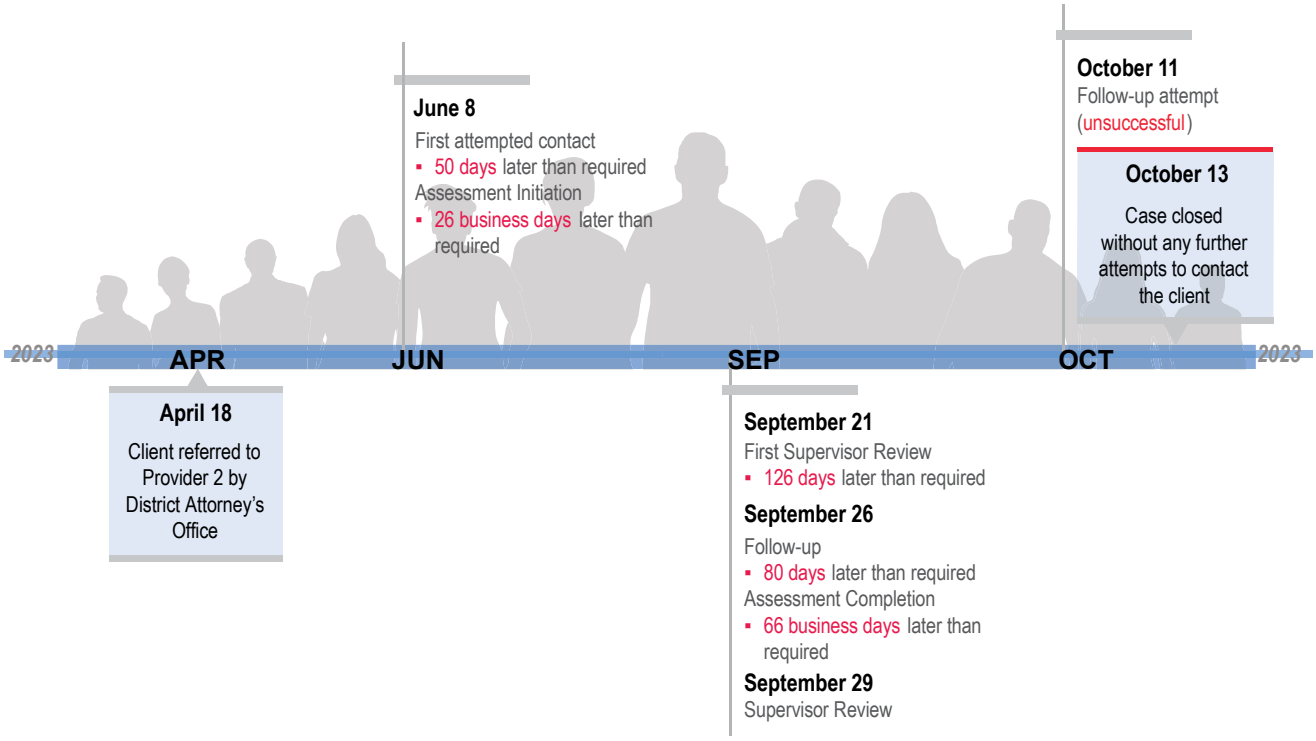
Case Management Timeline of Client Struck by Abuser



- An 81-year-old woman was referred to Provider 2 on April 18, 2023. The referral reported an open felony case against the client's grandson after he knocked the client's glasses off her face, and the client requested the lock on her door be changed. However, Provider 2 did not label the case as high risk and did not attempt to contact the client until 2 months later on June 8, 2023 (50 days later than required) instead of within 24 hours of referral, as required. Further, Provider 2 did not contact the client again until 110 days later on September 26, 2023 (80 days later than required) instead of within 30 days, as required. The purpose of this contact was to complete the client's assessment, something the Standards say must be initiated within 10 business days of referral and completed within 45 business days of referral. However, this assessment was initiated 36 business days after referral (26 business days later than required) and completed 111 business days after referral (66 business days later than required). In addition, although the Standards require that supervisory reviews be conducted at least every 30 days, Provider 2's first supervisor review of this case was conducted 156 days after the client's referral, on September 21, 2023 (126 days later than required). The case worker noted the client stated she had not been in contact with her grandson and attempted to contact the client once more on October 11, 2023, leaving a voicemail requesting a call back. No further follow-ups were conducted, the case worker did not provide the client with any information about elder abuse resources, and Provider 2 closed the case 2 days later, on October 13, 2023 (see Figure 4).

Figure 4

Case Management Timeline of Client Whose Abuser Had Open Felony Case



DFTA officials claimed the client assessment was not initiated late, as STARS showed the client's assessment was initiated on April 20, 2023. However, the first client contact listed in the case notes was June 8, 2023. DFTA officials stated that, although the initial assessment was not adequately documented in the case notes, the STARS notation indicates that the assessment was initiated on time. We question why this important step was not documented in the case notes, because the Standards require that case notes be written within 5 business days of the applicable event. Further, we found that the first case note (June 8, 2023) referenced information obtained from the referral source and other information that would typically be gathered during the client's assessment.

- An 84-year-old woman was referred to Provider 2 on August 4, 2023. The referral reported that she was experiencing neglect from her caregiver son and was not being fed. After multiple unsuccessful attempts to contact the client, on August 28, 2023, the Provider 2 case worker referred the client to the New York City Human Resources Administration's Adult Protective Services (APS), a program that provides services for physically and/or mentally impaired adults. Although Standards require that case workers follow up with APS within 5 business days of referring clients to APS, the case worker did not follow up until 9 business days later, on September 11, 2023. Further, Provider 2 kept this case open but was often late in following up with the client and conducting supervisory reviews. For example, although the case worker had difficulty contacting the client, the first supervisory review was not conducted until 61 days after the referral, on October 4, 2023. The first successful client contact occurred on September 13, 2023, but the case worker did not follow up with the client until 34 days later, on October 23, 2023, when they sent a case closing letter to the client. During the next contact on November 6, 2023, the client denied any abuse but agreed to a follow-up from the case worker in a few days; however, the case worker never completed an assessment with the client or spoke to the client again. The next supervisory review was not until November 27, 2023 when the client's case was approved for closure—54 days after the previous review. The case worker waited more than 30 days to follow up again with the client, but was unsuccessful. When the case worker finally contacted the client's son (alleged abuser) and granddaughter on December 12, 2023, they informed the case worker that the client had died in the hospital on November 15, 2023.

  DFTA officials agreed that supervisory review of this case did not meet timeline standards and requirements. However, although the case had late client follow-ups and supervisory reviews, officials stated that monitoring and follow-ups far exceeded standards.

We found that STARS did not have a field to designate cases as high risk. While Provider 2 designated some of its high-risk cases by adding comments in STARS, Provider 1 did not designate any of its cases as high risk. A dedicated field in STARS may have ensured all high-risk cases were designated as such, which could have helped guide case workers and program officials to better provide services within required time frames. As previously stated, timely and effective provision of services help prevent negative outcomes that vulnerable elder abuse victims may experience, such as continued psychological abuse, financial harm, physical injury, or death.

Inconsistent Collection and Handling of Referral Data

According to the Standards, DFTA's Elder Justice Program accepts referrals and screens individuals to determine levels of risk and potential services. However, we found DFTA does not have its own referral forms for potential clients and the Standards are silent about the client information to be documented on these forms, so each provider's form can request different information. DFTA officials indicated that each provider determines what information it will capture via its respective referral processes.

One provider explained that the referral process is not centralized. Officials said they often receive referrals for individuals who do not meet basic eligibility requirements such as decision-making capacity or age and they believe their time should be used to focus on actual client care rather than dealing with referrals not relevant to the program. Officials also noted the risk of duplicated or lost referrals and indicated that centralizing the referral process/system could help prevent this. There are also many redundancies in the various STARS tabs, such that case workers are required to re-enter information—misspellings and data entry errors in client demographic information can create a new case number for the same client, which may not be detected. For example, we found at least 17 clients had two profiles due to misspellings or errors made when inputting information such as client name, date of birth, or address.

We also found that STARS allows users to manually enter the dates when forms were completed and when case notes were added, creating accuracy risks. For example, we found a case referral date (4/20/2023) that was later than the earliest date mentioned in the client's file (4/18/2023). Further, although the Standards state that the client or referral source must be contacted to conduct an intake, we found the intake date for 13 of the 41 cases we reviewed was earlier than the date a worker first spoke with the client or referral source. This included a case that had an intake date even though the case notes did not indicate the client or referral source was ever contacted. As previously noted, we also found that STARS did not have a field to designate a case as high risk.

When referrals are not appropriately handled, elder abuse victims may not receive necessary services that could prevent negative outcomes, including continued psychological abuse, financial harm, physical injury, or death. DFTA officials informed us they are in the process of implementing a new client tracking system that will address key concerns such as case note searchability, centralized data entry, and duplicate record prevention.

Insufficient Staff Training

The NYC Administrative Code and the Standards specify training requirements for employees who have contact with elder abuse victims. We found multiple instances of missed trainings, as well as a lack of awareness of training requirements.

NYC Administrative Code Requirements

The NYC Administrative Code requires that DFTA develop a program to train senior service providers in the detection and reporting of elder abuse, including training on the counseling of

elder abuse victims. DFTA must also ensure that employees of senior centers and entities that contract with DFTA to provide services to senior citizens (and who are also expected to have significant and direct person-to-person contact with senior citizens) are trained in elder abuse detection, reporting, and counseling, and receive supplemental refresher training regarding the same at least once every 3 years.

We asked DFTA for documentation showing program staff at contracted providers were appropriately trained. DFTA provided copies of training calendars, sign-in sheets, and Interactive Reports. We reviewed these records to determine whether the employees on both providers' program staff lists from July 1, 2019 to June 30, 2024, who were employed for at least 3 years, completed this training, as required. Of the 13 employees who met this criteria, we found discrepancies with 12 as follows:

- No evidence that nine employees completed the training.
- Three employees who appeared to complete the training in only 1 year even though they were required to complete the training at least twice based on the number of years they were employed.

Provider officials could not provide support for the missed training sessions, asserting they were unaware of this training requirement.

Standards Requirements

The Standards require that all providers' full-time employees who provide direct elder abuse services attend 14 hours of training annually on issues related to elder abuse. Part-time staff are required to attend training hours in proportion to their annual working hours.

We asked both providers' officials for documentation demonstrating that the contracted providers' staff completed the required training. Officials provided copies of available training completion certificates, registration emails, and attestation letters. We reviewed these records to determine whether the employees from the providers' program staff lists from July 1, 2019 through June 30, 2024 (who were employed for at least 1 fiscal year) completed this training, as required. Over the 5 fiscal years, we identified 21 unique employees (20 full-time, one part-time) who met this criteria and found instances of non-compliance with 15. Table 3 summarizes the non-compliance for each fiscal year.

Table 3

Instances of Non-Compliance With Standards Training Requirements

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Number of employees	**13**	**12**	**10**	**8**	**7**
Employees without documentation	4	3	1	2	1
Employees with fewer than required hours	8	4	2	0	2
Totals	**12**	**7**	**3**	**2**	**3**

In addition, during the period from July 1, 2019 through June 30, 2021, the Standards required that all programs' direct service staff attend any two of these events each year: elder abuse case discussion groups, District Attorney's Elder Abuse and Domestic Violence Taskforce meetings, Domestic Violence/Borough Elder Abuse Task Force Meetings, and/or Elder Abuse Coalition/Network meetings. We reviewed both providers' training records to determine whether the employees from their program staff lists who were employed for at least 1 fiscal year between fiscal years 2020 and 2021 complied with this requirement. Over the 2 fiscal years, we identified 14 unique employees who met this criteria and found none were fully compliant. Table 4 summarizes instances of non-compliance for each fiscal year.

Table 4

Instances of Non-Compliance With Two-Event Training Requirement

	FY 2020	FY 2021
Number of Employees	**13**	**12**
Employees who attended no events	12	10
Employees who attended only one event	1	1
Employees who attended two events, as required	0	1
Totals	**13**	**12**

Note: After fiscal year 2021, the Standards did not include the two-event training requirement.

DFTA has not established a time frame by which new staff must be trained. We found that from July 1, 2019 through June 30, 2024, five employees did not complete any of the training noted above (NYC Administrative Code, Standards—including the two-event requirement) until they worked, on average, 83 business days.

We also found that DFTA only collected attestation letters to verify that providers' employees completed required training. Although DFTA officials stated they collect additional training records on a sample basis, they provided supporting documentation for training completed by Provider 1 staff for only one of the four assessment periods we requested and no supporting documentation for Provider 2 staff.

In addition, provider officials informed us that DFTA's training is insufficient. For example, Provider 2 officials stated they asked DFTA to provide new hire orientation but were informed by DFTA that the training is not offered. Provider 1 officials also noted that new hire training is needed. They stated they have a high staff turnover and do not have a manual on how to document elder abuse cases.

It is critical that program staff have the skills and expertise necessary to effectively provide services such as crisis intervention, counseling, and assessments. Inadequately trained workers may not be able to identify potential elder abuse and/or provide appropriate services. Without appropriate intervention, victims may continue to be abused, potentially resulting in financial loss, emotional distress, physical injury, or death.

DFTA officials stated they issued a July 2025 memo reinforcing training and documentation requirements for providers. Officials indicated the memo included a mandate to share documentation of all training with DFTA program oversight staff by the end of each contract year. However, we noted that the memo referenced an outdated version of the Standards and did not include the two-event and NYC Administrative Code training requirements—requirements that both providers' officials were not aware of.

Inadequate Oversight of Education and Outreach Activities

DFTA's Elder Justice Program contracts and the Standards require that providers conduct culturally competent outreach and education to increase service utilization and elder abuse awareness. We found that many of the required activities are not occurring due to inadequate oversight and enforcement.

To determine whether both providers complied with the education and outreach requirements specified in the Standards and their particular contracts, we asked the providers for lists of elder abuse-related events held from July 1, 2019 through June 30, 2024. We reviewed these lists and found multiple instances of non-compliance. For example, from January 2023 through June 2024, Provider 2 completed only two of 36 required outreach activities and 31 of 144 required educational presentations.

We found that DFTA did not provide adequate oversight of providers' education and outreach activities. Although DFTA officials indicated they requested supporting documentation from providers on a sample basis, they could not provide the documentation they used to assess

whether both providers met education and outreach requirements for the 4-year assessment periods we reviewed. Additionally, DFTA conducted its annual provider assessments on a calendar year basis; however, each provider's contract outlines the minimum service units to be provided by fiscal year. Consequently, DFTA may not be able to accurately determine compliance if it assesses different time periods.

The Standards and provider contracts also require that providers develop and submit annual plans to DFTA. The plans must include items such as the number of planned presentations, events, and activities; targeted groups; time frames; and methods. However, DFTA officials stated they do not require providers to submit these plans. Consequently, none of the providers submitted any annual plans to DFTA during the audit's scope. When providers do not complete the required educational presentations and outreach regarding elder abuse, the affected seniors and their communities may not know how to identify, detect, and report cases of elder abuse and where to find relevant services to address the abuse and its effects. Without the annual plans, DFTA may not know whether provider activities target the intended individuals and communities and deliver the appropriate content.

DFTA officials indicated that at the end of each contract year, they will begin to require providers to submit documentation substantiating they implemented plans that are responsive to community needs and emerging issues.

Lack of Evaluation of Bill Payer Program

In 2019, DFTA partnered with a financial technology company to expand and help more seniors manage bill payments and to catch discrepancies or potential fraud. The company was expected to receive, analyze, and pay clients' household bills using the clients' own funds. Clients were required to be 60 or older, receive $60,000 or less in annual income ($100,000 or less per couple), have a DFTA-affiliated case manager, and have a bank account with sufficient funds to cover their bills. In addition to supporting seniors and helping them to live independently in their homes longer, the company was expected to catch discrepancies or potential fraud. While the Bill Payer Program could have been a valuable resource, the program lacked a clear evaluative process and sufficient monitoring to determine its effectiveness and to ensure it worked as intended.

For example, the most recent contract required the company to create Bill Payer Program marketing materials for distribution to the NYC community, including setting up a minimum of two outreach events monthly and four special community-based events annually. However, DFTA officials provided only two promotional video clips from DFTA's YouTube channel and no other evidence of marketing or outreach. In addition, although DFTA's elder abuse coordinator was designated as the Bill Payer Program monitor, we did not see any evidence of monitoring or enforcing the contract terms. Moreover, the most recent contract had a maximum value of $150,000 ($50,000 per year). The company charged $68 per month for existing clients and $74 per month for new clients. Thus, the maximum number of clients that could have been accommodated depended on the mix of new and existing clients. For example, if all clients were new, there would be room for only 56 clients per year ($74 x 12 = $888 x 56 clients = $49,728).

As of April 25, 2024, the number of clients served declined 39% from 95 in 2019 to 58 clients. It is unclear how DFTA determined the size of the program or how to define program success. We determined DFTA did not adequately monitor the company's performance and never conducted a formal overall evaluation of the program. DFTA officials stated that they ended the program on December 31, 2024. Officials indicated they worked closely with the company to inform and support the needs of all affected clients and that some clients elected to continue services with the company by paying it directly, while other clients opted not to continue.

With the rapidly growing rate of seniors experiencing financial exploitation, programs dedicated to helping seniors pay their bills and identify potential fraud are extremely valuable. Enhancing programs with new partnerships may be valuable if it enables the agency to expand and improve services. However, for such a strategy to be successful, it requires defined success criteria, monitoring, and an evaluation to aid decision-making including lessons learned. However, in this case, that did not occur, leaving it unclear on what basis the decision was made and providing no lessons learned to inform future programs.

Ineligible Other Than Personal Service Expenses

The NYC Health and Human Services Cost Policies and Procedures Manual states that provider costs submitted for reimbursement must be adequately documented, reasonable, and necessary for the performance of the contract. Further, DFTA's Fiscal Management Manual states that providers must submit invoices to DFTA by the 15th day of the following month. DFTA is expected to review invoices and other supporting documentation. Issues such as insufficient documentation, missing information, and mathematical errors are expected to cause invoices to be rejected or expense amounts to be adjusted or disallowed.

To determine whether contract expenses met the requirements, we reviewed a judgmental sample of 71 fiscal year 2023 expenditures (totaling $36,395) of the two providers.

Our review of the expenditures identified $14,092 (39%) in expenses that did not meet the requirements, as follows:

- $7,664 in insufficiently documented client security installation charges (e.g., locks). While provider employees indicated in case notes and other documentation that certain clients requested security installation, provider officials did not provide us with the required authorization forms signed by the client. We also noted that officials did not provide the required receipts of payment from the vendor. Instead, they provided canceled checks or payment reports.

- $3,308 for three laptop computers. Provider 1 could not show us two computers, and Provider 2 did not maintain sufficient documentation to prove that the computer it showed us was the computer we requested to see.

- $1,194 for business cards purchased for individuals who did not appear on any of the Provider 2 employee lists provided. Further, although the transaction was only $597, Provider 2 claimed it twice. Therefore, $597 was a duplicate charge. Provider 2 officials

gave us copies of two identical invoices, with the exception of the last digit of the invoice number.

- $788 for 12 gift cards purchased by Provider 2. Provider 2 officials did not provide documentation supporting that the charges were necessary for the performance of the contract.
- $457 for a curtain and associated hardware (e.g., wall bracket, end cap) at Provider 1's office. When we questioned the nature and cost of the purchase, Provider 1 officials indicated that the curtain was installed (to cover windows) to ensure confidentiality and safety of clients and staff members when having meetings in the Elder Justice Unit Director's office. In addition, officials informed us they obtained two cost comparisons for the same curtain size and hardware—one vendor charged $183 and another vendor charged $297. They acknowledged the other vendors offered a less expensive price, but stated they made the $457 purchase after taking into account the stronger reviews and quality of the curtains. We note that finding a different space to hold such meetings or a less costly method to cover windows may have prevented the excess cost.
- $457 for ineligible cell phone charges. Three cell phones were assigned to former provider employees, and another two cell phones were assigned to individuals who did not appear on any of the Provider 2 employee lists provided. For one of the cell phones assigned to a former employee, officials provided documentation showing that the cell phone was assigned to other employees. However, the documentation did not substantiate that the phone was assigned to those employees during the time period associated with the charge.
- $224 for food, beverages, and gift cards purchased by Provider 2 for a Queens staff meeting.

DFTA officials noted additional information related to most of the expenses listed above. For example, officials indicated that Provider 1 stated it has been working with the company that performed the security installation for many years and continues to utilize the company because it is reliable and respectful, understands the sensitive nature of the services provided, and accommodates client needs. Nonetheless, we found the security installation charges and other expenses listed above did not meet all the requirements for reimbursement. Moreover, DFTA officials indicated DFTA does not conduct financial audits of elder abuse programs and does not require providers to submit documentation to support other than personal service expenses, except for certain equipment costs.

Inadequate DFTA Oversight

We found issues resulting from inadequate DFTA oversight, including inconsistent performance indicators across sources of documentation, non-compliance with performance metrics, flaws in DFTA's assessments of provider performance, inadequate segregation of duties, and communication and guidance issues.

Inconsistent Performance Requirements

To ensure that providers deliver optimal services to elder abuse clients, DFTA developed performance indicators that are documented in the Standards, provider contracts, tracking spreadsheets, and annual provider evaluations. For example, the Standards require that providers:

- Average minimum 1:38 client caseload ratios by the third quarter of the first contract year.
- Average a minimum of six new clients per worker per month by the third quarter of the first contract year.
- Meet their specific contractually required total number of clients served and hours delivered for core services, case assistance, and counseling, within a 10% variance.

Additionally, each provider must deliver at least the minimum number of supplemental service units required by its individual contracts (e.g., number of security devices installed, clients provided financial assistance, and legal assistance hours). There is also an annual provider assessment that includes questions related to compliance with time intervals and required steps during assessments as well as the completion of forms and supporting documentation. Lastly, DFTA monitors compliance with performance indicators using a monthly tracking spreadsheet.

We found several inconsistencies among the Standards, provider contracts, tracking spreadsheets, and annual provider assessments. For example, while the Standards require minimum average caseload ratio, minimum average new clients per worker per month, and minimum number of clients served, the tracking spreadsheets and annual provider assessments do not track these metrics.

We also compared the minimum hours and units for performance indicators of all the providers' contracts and tracking spreadsheets for fiscal years 2021 through 2023. In 2021 and 2022, there were five providers, and in 2023, there were six providers. Indicators included case assistance, counseling, legal assistance hours, and security device installation. In multiple instances, we found significant differences between performance indicators listed in the provider contracts and the tracking spreadsheet. For example:

- In fiscal year 2021, Provider 1's minimum case assistance hours per the contract exceeded the tracking spreadsheet minimum by 190 hours (4,090 vs. 3,900). For another provider, the minimum units of escorted trips per the contract were double the tracking spreadsheet's (60 vs. 30).
- In fiscal year 2022, five of seven metric categories did not match for the other provider noted above, including a difference in minimum escorted trips (80 contract vs. 30 tracking spreadsheet). For example, the tracking spreadsheet categories exceeded the contract by 550 case assistance hours (2,800 vs. 2,250) and 270 counseling hours (1,060 vs. 790).

- In fiscal year 2023, each provider's contract included a new minimum requirement for clients served, but DFTA did not track any of the six providers' number of clients served, nor did the tracking spreadsheet indicate a target number.

DFTA officials indicated that not all the criteria documents and metrics from the Standards, provider contracts, tracking spreadsheets, and annual provider assessments serve the same purpose and, therefore, they do not always need to be consistent. They indicated certain metrics serve as best-practice guidelines for providers and are not intended to be evaluative—the number of clients served is the core contractual metric and is captured on the tracking spreadsheets, assessment, and program evaluation. However, we note that the number of clients served is not captured in the tracking spreadsheets and annual provider assessments. DFTA instead only captures the number of new clients served. Further, while we acknowledge not all metrics are of the same significance, inconsistent criteria may cause provider confusion and misunderstanding of performance expectations.

Non-Compliance With Performance Requirements

We reviewed compliance for new clients, core services (e.g., case assistance and counseling hours), and supplemental services (e.g., legal assistance hours) for all providers in fiscal years 2021 through 2023 and found 75 instances of non-compliance, as detailed in Table 5.

Table 5
Non-Compliance With Performance Indicator Requirements

Performance Indicator	Fiscal Year 2021 Instances of Non-Compliance	Fiscal Year 2022 Instances of Non-Compliance	Fiscal Year 2023 Instances of Non-Compliance
Unduplicated new clients	1	3	6
Core services	3	6	10
Supplemental services	13	14	19
Totals	**17**	**23**	**35**

Note: Corrective action plans were not required in 2023 or for supplemental services.

In fiscal year 2021, corrective action plans (CAPs) were not submitted by any of the non-compliant providers. In fiscal year 2022, only one provider submitted a CAP (for two instances of non-compliance). In fiscal year 2023, DFTA did not require those providers to develop CAPs.

DFTA officials indicated that supplemental services are client driven and secondary to core program requirements, so they do not penalize providers in these areas. Further, officials indicated it has not been DFTA's practice to require CAPs unless there is a pattern of non-compliance or multiple findings of non-compliance within one performance evaluation.

Rather, the coordinator supports the programs through ongoing technical assistance. However, we note that requiring CAPs may be a helpful mechanism to correct existing non-compliance before the issues continue or become worse.

Additionally, providers are required to meet their contractual required number of hours delivered for core services, case assistance and counseling, within a 10% variance. DFTA assesses the combined performance of these two services to determine whether a CAP is required. This allows providers to underperform in delivering at least one core service as long as the combined total hours are within the allowed variance of the combined required hours. For example, when looking at each core service individually, we found nine instances of a provider providing fewer case assistance or counseling hours than listed in its budgeted service summary for fiscal years 2021 and 2022. However, DFTA found only one instance of non-compliance. DFTA officials stated they hold providers accountable for total direct service hours, allowing flexibility in service delivery based on client needs.

Provider officials stated they believe that the required number of new cases per worker per month is unattainable and, considering that only one in 24 people experiencing elder abuse actually reports it, they do not receive the number of referrals necessary to meet these deliverables. DFTA officials indicated that each provider's contracted targets are based on the proposal it submitted in response to the last request for proposal. Officials also stated that outreach and education efforts are intended to increase awareness and reporting. At least one provider expressed concern with the educational presentations and outreach criteria (detailed earlier). The provider's officials noted they sometimes give presentations to a group where not everyone shows up, and those do not count toward their required presentations. DFTA officials indicated they have worked internally to amend the minimum number of attendees requirement and guidance will be issued imminently to all providers.

Flawed Sampling and Review of Provider Assessments

We reviewed the annual provider assessments DFTA conducted from July 2020 through December 2023 and found certain flaws in DFTA's sampling and review methodology:

- In fiscal years 2021 and 2022, DFTA assessed whether each provider kept case files secure in STARS, where only authorized personnel had access to the confidential elder abuse case records. However, DFTA gave all five providers an "NA" (Not Applicable) for this assessment question and did not include the question in the assessments for the first half of fiscal year 2023 and calendar year 2023. DFTA officials indicated the question was removed because paper case files were no longer maintained during the COVID-19 pandemic; however, we note that this question pertains to electronic files stored in STARS and, therefore, it should have been asked and answered.
- DFTA assessed whether each provider had a private space available to conduct client interviews. However, DFTA gave all providers an NA in calendar year 2023 and fiscal years 2022 and 2021. In the first half of fiscal year 2023, DFTA gave three of the five providers an NA. DFTA officials indicated site visits during the pandemic could not assess

whether private space was available; however, we noted they made this assessment for two providers in the first half of fiscal year 2023.

- DFTA's provider assessment forms include questions to assess whether each provider appropriately handled cases with special circumstances (e.g., cases that are complex, cases referred to APS). DFTA randomly selected 10 cases per assessment period to review and determine compliance. If the questions applied to none of the selected cases, the provider received an NA. We found seven special circumstance questions for which at least one provider received an NA. For the 23 provider assessments conducted from July 2020 through December 2023, there were 70 instances of a provider receiving an NA for one of these questions, indicating special circumstances may not have been adequately assessed. DFTA officials indicated that, given the nature of special circumstances, a high rate of NAs is expected. However, a judgmental sample may have resulted in more applicable cases and a more accurate conclusion regarding performance in this area.
- We reviewed the educational presentations and outreach conducted by Provider 1 and Provider 2 (as detailed earlier) and found, from fiscal years 2021 through 2023, four instances of either program not meeting its educational presentations/outreach requirements within a 10% variance. However, DFTA found only one instance during its assessments. DFTA officials did not agree that the remaining three instances constituted non-compliance but did not provide documentation supporting their reviews and conclusions.

Inadequate Segregation of Duties

DFTA does not adequately separate key Elder Justice Program duties, assigning several, such as conducting provider assessments and requiring CAPs, solely to the Program Coordinator. Lack of segregation of duties, giving a single person excessive control over key business functions/systems, may create opportunities for error, fraud, and conflict of interest.

Communication and Guidance Issues

DFTA has not provided sufficient guidance about managing elder abuse cases or documenting case notes. DFTA has repeatedly referenced an outdated version of the Standards, directing providers to the June 2021 version, even though the most recent version was updated in October 2022. Provider officials informed us of shortcomings with DFTA guidance, the availability of training, and the effectiveness and efficiency of DFTA's client tracking system. They stated they have asked DFTA for clear written procedures multiple times but never received any. In particular, they would like clarity regarding case notes, supervisor reviews, and scope of services. DFTA officials indicated they are reviewing the Standards, which are detailed in contracts and published online, for any gaps and opportunities for improvement. DFTA officials stated that the coordinator provides support through technical assistance and convenes regular provider meetings and opportunities to discuss and ask questions. However, they also indicated that new staff training and internal documentation practices are left to the providers.

If provider performance is not adequately monitored, guidance is not clearly communicated, and deficiencies are not corrected, the vulnerable elder abuse victims to whom the program is supposed to provide essential services may experience negative outcomes, such as continued psychological abuse, financial harm, physical injury, or death.

Recommendations

1. Enhance oversight and monitoring of elder abuse cases to ensure contracted providers are providing timely and appropriate services to clients.
2. Create a mechanism that allows case workers to designate referrals/cases as high risk.
3. Create a standard referral form and instructions that request all information necessary to determine client eligibility and appropriateness for the program.
4. Formally assess the benefits of a centralized referral system and implement the system if the assessment supports it.
5. Establish controls to identify significant changes to case files and consider adding fields that automatically populate the date that forms are initiated and completed.
6. Take additional steps to ensure Elder Justice Program workers are appropriately trained, including:
    - Issuing guidance to contractors explaining staff training requirements.
    - Collecting more information about the training completed by providers' staff to ensure workers are attending the training.
    - Establishing controls to ensure new hire training is completed before workers interact with clients and setting deadlines for the completion of required training.
7. Enhance documentation collection and other monitoring efforts to ensure that providers conduct the required number of educational presentations and outreach activities.
8. Enforce the requirement for providers to develop and submit annual plans, and review the plans to determine whether provider activities target the intended individuals and communities and deliver the appropriate content.
9. For future programs, define success criteria and establish monitoring and evaluation measures, including lessons learned, to aid in the decision-making process.
10. Review and recover, as appropriate, the $14,092 in claimed other than personal service expenses that did not comply with reimbursement requirements.
11. Remind providers of the expense reimbursement requirements and conduct periodic reviews of provider expenses.

12. Ensure performance indicator requirements are consistent among Standards, contracts, tracking spreadsheets, and annual provider assessments. Take steps to ensure non-compliant providers submit CAPs.
13. Assess performance indicators to ensure they are reasonable/achievable.
14. Evaluate whether to conduct annual provider assessments for the same time period that service requirements are summarized in each provider's contract.
15. Enhance provider assessment sampling and review methodologies to ensure the assessments produce more relevant and accurate conclusions.
16. Establish controls to ensure appropriate segregation of duties in the Elder Justice Program.
17. Enhance the mechanisms by which providers can communicate and share best practices with each other and provide feedback to DFTA.

Audit Objective, Scope, and Methodology

The objective of our audit was to determine whether DFTA effectively oversees the provision of elder abuse services. The audit covered the period from April 2019 through April 2025.

To accomplish our objective and assess related internal controls, we interviewed key personnel from DFTA and DFTA's providers, and reviewed relevant laws, regulations, policies, procedures, contracts, and other pertinent documentation. This included training and outreach information, elder abuse case records, annual provider assessments, general ledgers, and contract invoices.

We used a non-statistical sampling approach to provide conclusions on our audit objective and to test internal controls and compliance. We selected judgmental and random samples. However, because we used a non-statistical sampling approach for our tests, we cannot project the results to the respective populations, even for our random samples. Our samples, which are discussed in detail in the body of the report, include:

- A judgmental sample of two of seven elder abuse programs (Provider 1 and Provider 2) that demonstrated a higher risk of non-compliance based on their assessment reviews. From these two programs, we sampled 41 clients, as follows:
    - Random samples totaling 37 elder abuse clients, as follows:
        - Eleven of 191 clients from Provider 1 calendar year 2023.
        - Five of 88 clients from Provider 1 fiscal year 2024.
        - Eleven of 90 clients from Provider 2 calendar year 2023.
        - Ten of 118 clients from Provider 2 calendar year 2024.
    - A judgmental sample of four of 279 elder abuse clients from Provider 1 who received services between January 2023 and June 2024 that auditors believed to be higher risk to determine if clients received timely and appropriate services.
- Judgmental samples totaling 71 claimed expenses, as follows:
    - A judgmental sample of 34 expenses (totaling $23,240) of $111,127 Provider 1 OTPS expenses claimed for fiscal year 2023 that auditors believed to be higher risk to determine whether program spending met requirements.
    - A judgmental sample of 37 expenses (totaling $13,155) of $78,806 Provider 2 OTPS expenses claimed for fiscal year 2023 that auditors believed to be higher risk to determine whether program spending met requirements.

We obtained data from STARS and assessed the reliability of that data by interviewing officials knowledgeable about the system, reviewed existing information, and traced to source data. We determined that the data from STARS was sufficiently reliable for the purposes of this report.

Certain other data in our report was used to provide background information. Data that we used for this purpose was obtained from the best available sources, which we identified in the report. Generally accepted government auditing standards do not require us to complete a data reliability assessment for data used for this purpose.

Statutory Requirements

Authority

The audit was performed pursuant to the State Comptroller's authority under Article V, Section 1 of the State Constitution and Article III of the General Municipal Law.

We conducted our performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

As is our practice, we notify agency officials at the outset of each audit that we will be requesting a representation letter in which agency management provides assurances, to the best of their knowledge, concerning the relevance, accuracy, and competence of the evidence provided to the auditors during the course of the audit. The letter of representation is intended to confirm oral representations made to the auditors and to reduce the likelihood of misunderstandings. Agency officials normally use the representation letter to assert that, to the best of their knowledge, all relevant financial and programmatic records and related data have been provided to the auditors. They further affirm either that the agency has complied with all laws, rules, and regulations applicable to its operations that would have a significant effect on the operating practices being audited, or that any exceptions have been disclosed to the auditors. However, although DFTA and Provider 1 provided representation letters for this audit, Provider 2 did not. Therefore, we lack assurance that the information Provider 2 gave to us during the course of our audit was reliable, accurate, and complete.

Reporting Requirements

We provided a draft copy of this report to DFTA officials for their review and comment. Their comments were considered in preparing this final report and are attached in their entirety at the end of the report. DFTA officials indicated they accept six of the 17 recommendations, partially accept 10, and reject one. Our responses to certain comments are embedded within DFTA's response as State Comptroller's Comments.

Within 180 days after final release of this report, we request that the Commissioner of the New York City Department for the Aging report to the State Comptroller, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons why.

DFTA Response and State Comptroller's Comments

Department for the Aging

Dr. Lisa Scott-McKenzie
Commissioner

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April 10, 2026

Margarita E. Ledezma
Audit Manager
NYS Comptroller's Office

Dear Ms. Ledezma:

Before addressing the specific findings of the NYS Comptroller's audit of the Elder Justice Unit, initiated November 27, 2023, I would like to provide context regarding the current trajectory of the New York City Department for the Aging (NYC Aging).

As a recent appointee to the role of Commissioner, my perspective is informed by a decades-long career in healthcare dedicated to the needs of underserved and underrepresented New Yorkers, including older victims of crime and abuse. In alignment with the Mayor's vision, I am deeply committed to the 1.8 million older adults who call our city home. Presently, I have initiated an agency-wide assessment of our services to identify opportunities for improvement that can better serve and protect older New Yorkers.

Therefore, regardless of our formal response to the Comptroller's specific recommendations, resulting from its audit of the work of the Elder Justice Unit, my commitment to serving this critically important community remains steadfast. My team and I remain focused on continuing to provide enhanced, quality services that older New Yorkers demand and deserve.

NYC Aging's Elder Justice providers are committed to serving and supporting vulnerable older New Yorkers who have experienced elder abuse. Services are guided by three critical frameworks:

1. **Person-Centered Trauma-Informed (PCTI) Care**

   PCTI principles require providers to prioritize client voice and choice. This is particularly important when supporting survivors of abuse, as it helps restore a sense of agency and autonomy.

   In practice, providers listen actively, support the client's stated goals, and progress at the client's pace. This often requires flexibility to meet the client's

immediate needs, preferences, and comfort levels, especially to avoid re-traumatization.

2. **Client Safety**

   Client safety remains NYC Aging's top priority. For example, it is both appropriate and necessary for providers to delay service delivery to ensure clients are safe and comfortable at time of engagement.

3. **Client Consent**

   Providers diligently engage and support clients. Services provided under the Elder Justice program are voluntary and contingent on informed client consent. For example, OSC identified a case in which a provider allegedly did not provide information denied services to an alleged abuser about housing relocation services as requested by the client. However, the client denied experiencing abuse and declined all Elder Justice services, making the alleged abuser ineligible for referral services.[11] In such cases, further engagement may cause harm or discourage future help-seeking. Providers are trained to respect client decisions and make it clear that support remains available should the client reconsider.

State Comptroller's Comment – DFTA states that "In such cases, further engagement may cause harm or discourage future help-seeking." However, DFTA's Standards require workers to use various strategies to engage clients, help clients identify emergency contacts and community resources, and assist with safety planning and accessing resources that will be helpful in cases where clients decline or opt to discontinue services. Despite this, case notes for this client did not indicate the case worker attempted to re-engage the client after the client declined further services or provided resources that could have been helpful. Further, the intake coordinator noted the client requested counseling and assistance with managing living with the alleged abuser, and the case notes stated the client sounded responsive and receptive during the initial contact with the case worker.

We particularly disagree with the framing for and accuracy of the four vignette cases on pages 12-16 of OSC's Draft Final report. Below are responses to the audit recommendations and findings, followed by case summaries to contextualize these vignette cases more fully.

Finally, NYC Aging and contracted providers will coordinate with local law enforcement and other criminal legal system partners to ensure that justice is pursued to the fullest extent of the law. We will also coordinate with other agency and social services partners to facilitate a robust continuum of care. Where new tools and elder justice systemwide reforms are needed, we will fervently advocate to be responsive to the diverse needs of older New Yorkers.

[1] Provider 1, Client #5, discussed in detail in the table entitled Disputed Findings.

Sincerely,

Dr. Lisa Scott-McKenzie
Commissioner
NYC Department for the Aging

Disputed Findings

Case	NYC Aging Response	Summary of Evidence
Provider 1 Client #2	• Intake was timely.	3/1/24- intake completed 2 days after referral.
State Comptroller's Comment – DFTA's Standards require that client intake be conducted within 5 days of a referral. Case records indicated the client made a self-referral on January 23, 2024; therefore, the client intake was due by January 28, 2024. However, case records indicated Provider 1 did not conduct the intake until March 1, 2024—33 days later than required.		
Provider 1 Client #5	• Assessment initiated timely. • Abuse denied and services refused, no need for assessment completion. • Multiple documented attempts to engage and provide information on services.	4/14/23 – Home visit scheduled for 4/6 was rescheduled due to client with COVID-19. 4/14/23 case notes document repeated denial of abuse and request only for out-of-scope services.
State Comptroller's Comment – In cases where clients decline or opt to discontinue services, DFTA's Standards require workers to use various strategies to engage clients, help clients identify emergency contacts and community resources, and assist with safety planning and accessing resources that will be helpful. For this client, the case notes did not indicate the case worker attempted to re-engage the client after the client declined further services or provided any resources that could have been helpful. Moreover, the case notes stated the client sounded responsive and receptive during the initial contact with the case worker, and the intake coordinator noted that the client requested counseling and assistance with managing living with the alleged abuser. We revised our report based on additional information provided by DFTA regarding the initiation of the assessment.		
Provider 1 Client #8	• High-risk case managed per Standards. • Monitoring was timely in December 2023.	8/23/23- client contacted on date of referral. 12/4/23- previously scheduled in-person meeting with client occurred.
State Comptroller's Comment – This case was not properly managed per DFTA's Standards. We found multiple instances of non-compliance, including two late supervisory reviews and two late follow-ups with the client. Further, there was no indication in the case documentation that the case was considered high risk.		
Provider 1 Client #9	• Intake was timely.	7/25/23- previous technical issues were documented; intake completed on the day of resolution.

Case	NYC Aging Response	Summary of Evidence
State Comptroller's Comment – DFTA's Standards require client intake be conducted within 5 days of a referral. Documentation provided by Provider 1 indicated the client was referred to it on July 13, 2023; therefore, the client intake was due by July 18, 2023. However, the case notes indicated Provider 1 did not conduct the client's intake until July 25, 2023—7 days later than required.		
Provider 1 Client #11	• Assessment initiated timely	2/8/23-2/16/23- Lateness followed significant outreach and efforts to accommodate client's language access needs; delay was responsive to client needs.
State Comptroller's Comment – DFTA's Standards require the assessment to be initiated within 10 business days of a referral. Documentation provided by Provider 1 indicated the client was referred to it on January 30, 2023; therefore, the assessment initiation was due by February 14, 2023. However, the case notes indicated the assessment was initiated during a phone call on February 16, 2023—2 business days later than required. Additionally, the case notes did not indicate what language access accommodations were provided during this call.		
Provider 1 Client #12	• High-risk case managed per Standards; outreach was timely.	1/29/24- client contact on day of referral.
State Comptroller's Comment – This case was not properly managed per DFTA's Standards. We found multiple instances of non-compliance, including four late supervisory reviews and two late follow-ups with the client. Further, there was no indication in the case documentation that the case was considered high risk.		
Provider 1 Client #14	• Initial client contact and intake were timely. • Assessment initiation was not late, client was non-responsive. • PROTECT referral was not appropriate.	2/26/24- Initial contact was documented on a Monday; referral received the previous Friday. 2/27/24- intake created. 2/26/24-3/18/24- several contact attempts documented, assessment completed on 4/5/24, the first date of successful contact. 4/5/24 case note confirms client was receiving mental health services.
State Comptroller's Comment – DFTA's Standards require initial client contact be made within 24 hours for high-risk cases. The case notes provided by Provider 1 indicated the client was referred to it on February 23, 2024; however, the records indicated the initial client contact was made on February 26, 2024—3 days after the referral. In addition, although DFTA's Standards require client intake and assessment initiation be conducted within 5 days and 10 business days of referral, respectively, case records indicated the intake interview was conducted on March 18,		

Case	NYC Aging Response	Summary of Evidence
2024 (19 calendar days later than the February 28, 2024 due date) and the assessment was initiated on April 5, 2024 (20 business days later than the March 8, 2024 due date). Further, the Standards state that if a client scores 10 or above on either the PHQ9 or GAD7 mental health assessment forms, a referral is made for the Providing Options to Elderly Clients Together program. Although the client scored above 10 on both the PHQ9 and GAD7, Provider 1 did not make this referral.		
Provider 1 Client #16	• Outreach met standards.	1/16/23-1/19/23- service tickets document three outreach attempts, beginning on the date of referral.
State Comptroller's Comment – DFTA's Standards require workers to make at least three telephone calls before taking alternative actions to contact the client. However, case notes indicated Provider 1 called the client only twice before mailing a letter to the client.		
Provider 1 Client #17	• Documented attempts to engage client who declined services.	9/12/23- abuse had been resolved, client declined services multiple times with two different Provider staff members.
State Comptroller's Comment – We revised our report based on additional information provided by DFTA.		
Provider 1 Client #18	• Planned actions were taken.	7/14/23- two case notes document that Provider 1 researched support groups following client's stated interest.
State Comptroller's Comment – While case notes indicated the case worker researched elder abuse support groups, none of the notes indicated the worker provided any resources or information about elder abuse support groups, as requested by the client. Instead, case notes indicated the case worker informed the client that Provider 1 did not provide elder abuse support groups at that time and offered referrals for services other than support groups, which the client declined.		
Provider 1 Client #19	• High-risk case managed per Standards; outreach was timely.	3/15/23- client contact on date of referral.
State Comptroller's Comment – This case was not properly managed per DFTA's Standards. We found multiple instances of non-compliance, including two late follow-ups with the client and one late supervisory review. Further, there was no indication in the case documentation that the case was considered high risk.		
Provider 2 Client #3	• Proper information was gathered at initial contact.	2/28/23- appropriate information documented at first contact; next client

Case	NYC Aging Response	Summary of Evidence
		contact met standards.
State Comptroller's Comment – DFTA's Standards require that certain information (e.g., gather preliminary information about the referral reason and screen for immediate danger) be obtained during the initial contact with the client. Case notes indicated that during the initial contact, the client stated she would not be able to speak freely with the social worker at that time. Although the case worker agreed to contact the client the following morning to continue the conversation, case notes indicated the next client contact was 3 days later.		
Provider 2 Client #5	• Assessment initiation was timely. • Attempts made to engage client who declined services.	4/20/23- Assessment initiated, two days after initial contact. 9/26/23- Abuse was resolved, client refused services; safety planning conducted prior to closure.
State Comptroller's Comment – Case notes indicated the first client contact occurred on June 8, 2023, which does not support that the assessment was initiated on April 20, 2023. We revised our report based on additional information provided by DFTA pertaining to attempts made to re-engage the client after the client declined services.		
Provider 2 Client #7	• Information provided and engagement attempts made when declined refused services.	8/9/23-9/8/23- Follow-up MDT recommendations documented; additional contact attempts noted and connection to a Caregiver support program was confirmed. 9/13/23- MDT team deemed case appropriate for closure by Provider 2.
State Comptroller's Comment – While case notes document several multidisciplinary team (MDT) recommendations, the notes indicated that Provider 2 closed the client's case without following most of them. For example, Provider 2 noted concerns about the client's safety due to clutter and safety hazards in her home, and untimely care from the client's daughter. The case notes also indicated the MDT recommended that Provider 2 follow up with the client's daughter regarding her efforts to declutter the home. However, none of the case notes indicated Provider 2 followed up regarding these concerns. Moreover, case notes did not indicate that Provider 2 provided any resources/information to the client after the client declined services. We revised our report based on additional information provided by DFTA pertaining to attempts made to re-engage the client after the client declined services.		
Provider 2 Client #8	• High-risk case managed per Standards for initial outreach.	8/4/23- Initial contact documented on date of referral.
State Comptroller's Comment – While the initial contact was timely, we found multiple instances where this case was not managed per DFTA's Standards, including two late supervisory reviews,		

Case	NYC Aging Response	Summary of Evidence
two late follow-ups with the client, and one late follow-up with APS. Further, there was no indication in the case documentation that the case was considered high risk.		
Provider 2 Client #10	• High-risk case managed per Standards	12/26/23-12/28/23- three contact attempts documented.
State Comptroller's Comment – This case was not properly managed per DFTA's Standards. We found multiple instances of non-compliance, including four late supervisory reviews and two late follow-ups with the client. Further, there was no indication in the case documentation that the case was considered high risk.		
Provider 2 Client #11	• Assessment completion was timely.	2/2/24- PHQ9, GAD7 and service plan completed within 45 days of referral.
State Comptroller's Comment – DFTA's Standards require the assessment to be completed within 45 business days of a referral. Documentation provided by Provider 2 indicated the client was referred to it on January 9, 2024; therefore, the assessment completion was due by March 15, 2024. However, the case notes indicated the assessment was completed on April 1, 2024—11 business days later than required. In fact, a March 4, 2024 case note stated that the assessment remained outstanding.		
Provider 2 Client #14	• High-risk case managed per Standards; outreach was timely. • Proper information was gathered at initial contact.	3/25/24- client contact documented on day of referral. 3/25/24- supportive counseling and safety planning provided at first contact.
State Comptroller's Comment – This case was not properly managed per DFTA's Standards. We found multiple instances of non-compliance, including five late supervisory reviews and five late follow-ups with the client. Further, there was no indication in the case documentation that the case was considered high risk. We revised our report based on additional information provided by DFTA regarding the gathering of required information during initial contact.		
Provider 2 Client #15	• Initial contact was timely.	4/9/24- one day after referral, note states that contact was attempted.
State Comptroller's Comment – We revised our report based on additional information provided by DFTA.		
Provider 2 Client #19	• Client follow-ups were timely.	8/6/24- client refused services; non-responsive to subsequent outreach. 8/28/28- referral source was contacted; over the next month ongoing coordination on the client's behalf was documented.

Case	NYC Aging Response	Summary of Evidence
State Comptroller's Comment – We revised our report based on additional information provided by DFTA.		
Provider 2 Client #20	• Mental health assessments were not required; client was ineligible.	10/24/24- client reported she had relocated to Florida; information provided on alternative mental health resources.
State Comptroller's Comment – We revised our report based on additional information provided by DFTA.		

OSC Recommendations

Recommendation	NYC Aging Position	NYC Aging Response
1: Enhance oversight and monitoring of elder abuse cases to ensure contracted providers are providing timely and appropriate services to clients	Accept	In-system reminders, alerts and reports that will capture providers' compliance with timeliness requirements will be implemented by 4/30/26, in VIVE, our client tracking system. Specifically, enhancements will ensure that • Assigned workers and supervisors are reminded of tasks before deadlines; and • Reports are available for each provider caseload, improving monitoring within organizations and by NYC Aging.
2: Create a mechanism that allows case workers to designate referrals/cases as high risk.	Accept	This will be implemented in VIVE, our client tracking system, on 4/13/26.
3: Create a standard referral form and instructions that request all information necessary to determine client eligibility and appropriateness for the program.	Partially Accept	NYC Aging will issue updated Standards by 5/1/26 that will define the minimum required referral data elements, which will allow providers flexibility to gather additional information they may find useful. However, providers will continue to manage their own referrals forms.
State Comptroller's Comment – While DFTA states it will issue guidance defining the minimum required referral data elements, we note that a standard referral form could be more beneficial. As described in our report, we found flaws in the collection and handling of referral data.		

Recommendation	NYC Aging Position	NYC Aging Response
4: Formally assess the benefits of a centralized referral system and implement the system if the assessment supports it.	Partially Accept	Additional guidance will be provided in our updated Standards which will be published on 5/1/26 and will define the minimum required referral data elements.
State Comptroller's Comment – While DFTA states it will issue guidance defining the minimum required referral data elements, we note that a centralized referral system could be more beneficial. As described in our report, we found flaws in the collection and handling of referral data.		
5: Establish controls to identify significant changes to case files and consider adding fields that automatically populate the date that forms are initiated and completed.	Accept	Our client tracking system, VIVE, will capture both the date of documentation and the reported service date; by 4/30/26, we will also create a report that monitors the time between creation and service date to improve oversight in this area.
6: Take additional steps to ensure Elder Justice Program workers are appropriately trained, including: -Issuing guidance to contractors explaining staff training requirements -Collecting more information about the training completed by providers' staff to ensure workers are attending the training. -Establishing controls to ensure new hire training is completed before workers interact with clients and setting deadlines for the completion of required training.	Partially Accept	Issuing Guidance: On 7/2/25, NYC Aging issued formal guidance to all Elder Justice providers reinforcing staff training, event participation, and World Elder Abuse Awareness Day (WEAAD) compliance, including a mandate to submit documentation of all annual staff trainings to NYC Aging program oversight staff at the end of each contract year. This guidance will be further captured in the updated Standards to be released by 5/1/26. We have also developed a Staff Roster tracker which will automatically calculate prorated training hours required for provider staff who are hired midyear or who do not work full-time. By 4/13/26, we will issue a Training Log to providers that further specifies documentation and reporting requirements for annual staff training hours. Data Collection: In City Fiscal Year 2020, because of the COVID-19 pandemic, NYC Aging accepted provider attestation letters to certify the required completion of staff trainings. Once in-person assessments resumed, NYC Aging staff requested a random month of staff training documentation and compared it against the providers' reported staff training hours for that month to verify

Recommendation	NYC Aging Position	NYC Aging Response
		compliance. Beginning in calendar year 2025, to verify compliance, NYC Aging required all providers to submit backup documentation for staff training. Beginning in calendar year 2026, NYC Aging staff will perform a mid-year check of provider staff training hours and supporting documentation; assessments are completed in NYC Aging's Program Assessment System (PAS). OSC also cites 24 total instances of provider staff non-compliance with the historical requirement that staff attend two elder justice community events annually. In June 2021, the Standards were updated, and this is no longer a program requirement. By April 2026, all staff currently working at an NYC Aging-funded Elder Justice provider program will have completed the required Elder Abuse e-learning module(s). Moving forward, NYC Aging's training team will re-release the training module(s) annually. Establishing Controls to Ensure New Hires are Trained: By 5/1/26, NYC Aging will issue updated Standards, that will include a time frame within which new staff must complete the Elder Abuse Awareness and Prevention e-Learning module(s). Effective 04/06/26, providers can no longer add new VIVE users without NYC Aging's permission and must request VIVE access for new staff. NYC Aging will only grant access upon the submission of a certificate of training completion for the new staff. This will ensure that new staff are trained before they are assigned any client cases.

Recommendation	NYC Aging Position	NYC Aging Response
7: Enhance documentation collection and other monitoring efforts to ensure that providers conduct the required number of educational presentations and outreach activities.	Accept	On 7/2/25, NYC Aging issued formal guidance to all Elder Justice providers mandating they submit backup documentation of all educational presentation and outreach activities, which NYC Aging will retain to assess and address provider compliance.
8: Enforce the requirement for providers to develop and submit annual plans and review the plans to determine whether provider activities target the intended individuals and communities and deliver the appropriate content.	Partially Accept	NYC Aging issued a memo in July 2025 to remove the requirement for providers to submit an annual plan; instead, providers were required to implement training plans responsive to community needs and emerging issues. At the end of each contract year, all backup documentation for completed trainings and outreach must be submitted to NYC Aging.
State Comptroller's Comment – While we acknowledge the need for flexibility to respond to community needs and emerging issues, we note that without the annual plans, DFTA may not know whether provider activities target the intended individuals and communities and deliver the appropriate content. Collecting backup documentation only at the end of each contract year does not allow providers to adjust their plans before issues may arise.		
9: For future programs, define success criteria and establish monitoring and evaluation measures, including lessons learned, to aid in the decision-making process.	Partially Accept	NYC Aging's Planning and Data Management Bureau works with program leaders to incorporate current best practices, population data and field research into service design, solicitations issued through the procurement process, and policy adopted by the agency. NYC Aging also continuously engages providers and clients and reviews programs and provider performance for improvements. Standards, including to incorporate OSC's recommendations, are updated as appropriate.
10: Review and recover, as appropriate, the $14,332 in other than personal expenses claimed that did not comply with reimbursement requirements.	Accept	NYC Aging will further review provider documentation to determine the allowability of expenses, following OSC's final audit report.
11: Remind providers of the expense reimbursement requirements and conduct periodic reviews of provider expenses.	Partially Accept	NYC Aging's Chief Financial Officer regularly sends memos and reminders to providers on invoice requirements and deadlines. In addition, desk audits of a sampling of providers are conducted throughout the contract term. Additional guidance will be issued following OSC's final audit report.

Recommendation	NYC Aging Position	NYC Aging Response
12: Ensure performance indicator requirements are consistent among Standards, contracts, tracking spreadsheets, and annual provider assessments. Take steps to ensure non-compliant providers submit CAPs.	Partially Accept	To strengthen monitoring practices and ensure the integrity of the monthly monitoring tracker, data pulls for the Elder Justice portfolio have been automated, and all monthly data can now be generated in one report. NYC Aging has also completed a comparative analysis of our current monitoring spreadsheet against the contracts to validate that all targets are aligned, and we have implemented system controls within the spreadsheet to ensure those confirmed targets cannot be edited or amended in error. Updated Program Standards will be published by 5/1/26 to clarify requirements. NYC Aging assesses provider performance against the annual service levels specified in each provider's contract. We disagree with conclusions that collective assessment of services allows for underperformance and maintain that providers can tailor services to deliver the most appropriate type of support based on client need, and not on contract target levels. **State Comptroller's Comment** – DFTA's Standards already allow a 10% variance from the total budgeted number of clients served and units delivered for core services. This allows for appropriate fluctuations based on client need. When looking at each core service individually, we found several instances of non-compliance beyond the allowable variance. For example, we found nine instances of a provider providing fewer case assistance and counseling hours than listed in its budgeted service summary for fiscal years 2021 and 2022. However, DFTA found only one instance of non-compliance. Further, Supplemental Services are driven by client need and are therefore not considered for provider performance. While OSC recognizes this in their narrative, the structure of findings presented in Table 5 communicate otherwise; 46 of the 75 instances of provider non-compliance are related to

Recommendation	NYC Aging Position	NYC Aging Response
		supplemental services. NYC Aging will update future contracts to reflect how supplemental services are administered and will continue to reimburse only based on services delivered. **State Comptroller's Comment** – DFTA is mistaken. As stated on page 25 of our report, providers must deliver at least the minimum number of supplemental service units required by their individual contracts.
13: Assess performance indicators to ensure they are reasonable/achievable.	Reject	NYC Aging's Planning and Data Management Bureau works with program leaders to incorporate current best practices, population data and field research into service design, solicitations issued through the procurement process and policy adopted by the agency. **State Comptroller's Comment** – DFTA did not provide any documentation or details of the work its Planning and Data Management Bureau performed to assess and determine performance indicators. Contract targets are developed by providers and submitted in proposals, as part of a competitive procurement process. Finally, NYC Aging meets with providers bi-monthly and maintains regular contact to provide guidance, clarification and technical assistance in response to client and provider needs. **State Comptroller's Comment** – As described in our report, DFTA did not provide sufficient guidance to providers. We encourage DFTA to assess performance indicators to ensure they are reasonable/achievable.
14: Evaluate whether to conduct annual provider assessments for the same time period that service requirements are summarized in each provider's contract.	Partially Accept	Throughout the audit period, our assessments were aligned with the contract period. We agree that assessing these contracts on a calendar year schedule creates challenges. We intend to transition the Elder Justice contracts to a City Fiscal Year schedule beginning in July 2027.

Recommendation	NYC Aging Position	NYC Aging Response
15: Enhance provider assessment sampling and review methodologies to ensure the assessments produce more relevant and accurate conclusions.	Partially Accept	We expect a high rate of "Not Applicable" responses to special circumstance questions in the assessment. Some of these special circumstances, such as complex cases, cannot be identified outside of a case review and therefore cannot be judgmentally sampled. However, for special circumstances that can be indicated in the client record, such as cases referred to APS, we will explore opportunities to ensure such cases are more frequently sampled during the assessment process.
16: Establish controls to ensure appropriate segregation of duties in the Elder Justice Program.	Accept	NYC Aging will dedicate an additional full-time program officer to oversight responsibilities and will begin recruitment in May 2026. In December 2025 NYC Aging enhanced monthly data monitoring/review with the support of another staff member and by leadership within the Bureau of Social Services. New reports generated from VIVE will further strengthen evaluation and oversight.
17: Enhance the mechanisms by which providers can communicate and share best practices with each other and provide feedback to DFTA.	Partially Accept	NYC Aging meets with providers bi-monthly and maintains regular contact to provide guidance, clarification and technical assistance in response to provider needs. Standards are and have been publicly available on NYC Aging's website. Updated Standards will be issued by 5/1/26 to NYC Aging will convene providers within 30 days of issuing updated Standards.
State Comptroller's Comment – DFTA did not inform us what updates will be made to the Standards. Nonetheless, as stated in our report, we found deficiencies in DFTA's guidance and communication with providers. DFTA should enhance the mechanisms already in place for providers to communicate and share best practices, and to provide feedback to DFTA.		

Vignette Case Responses

Case Vignette #1:

Appropriate, responsive and person-centered services were provided

From the date of referral on 8/23/23, the Provider 1 provided appropriate, responsive and person-centered services to the client. The client was consistently counseled to leave the apartment, was advised at every interaction to call 911 in case of emergencies, and several strategies were explored to address the client's housing needs, the gap of which was greatly exacerbating the abuse. Despite these efforts, the client tragically elected to remain in the apartment, as was his right.

Timeline

- 8/23/2023 - Referral received, client contacted, intake completed
- 8/30/2023 - Next client contact, assessment scheduled
- 9/6/2023 - Assessment conducted, safety plan developed
- 10/3/2023 - In-person follow-up appointment for housing assistance; assisted with NYCHA housing application; client advised not to remain in the home
- 10/17/2023 - Supervision documented (paper notes)
- 10/30/2023 - Client assaulted and hospitalized, abuser arrested; coordination with hospital social worker, emergency housing option for client shared with hospital
- 11/2/2023 - Client contacted; client reported he was staying with a friend, advised not to return to his home
- 11/14/2023 - Supervision documented
- 12/4/2023 - In-person follow-up appointment; client reported he had returned to his home, advised not to remain in the home
- 12/12/2023 - Supervision documented
- 1/16/2023 - Supervision documented (paper notes)
- 1/19/2023 - Next case note by Supervisor, stating Social Worker has been informed of client's homicide

Client safety is always paramount in the work of NYC Aging's Elder Justice providers. It is also critical when serving older adults experiencing elder abuse to respect clients' right to self-determination. We emphatically agree that the outcome in this case was tragic. However, OSC's framing of the case as presented in the Draft Final Report is inflammatory and does not capture Provider 1's varied, robust and responsive efforts to support this client and reduce the risk of future experiences of abuse.

State Comptroller's Comment – Our report accurately recounts the information contained in the case notes. While DFTA asserted that supervisory reviews of this case occurred on October 17, 2023 and January 16, 2024 (DFTA's response incorrectly states

1/16/2023), the documentation DFTA provided (paper notes) to support this assertion was insufficient. In all other instances with this client, the supervisory reviews were recorded in DFTA's electronic case management system, STARS. Moreover, the case notes did not indicate that supervisory reviews of this case were conducted on those dates.

Case Vignette #2:

We agree with OSC's finding that initial outreach to this high-risk referral fell well below the required timeliness standards and subsequently, timeliness for intake and assessment initiation were also late. However, following initial client contact on 1/16/24 through 11/20/24, the last date of OSC review, notes were documented consistently, although we agree with OSC's findings that this case did not always meet monitoring and supervision timeliness requirements.

Timeline:

- 1/16/2024 - Referral received, client enrolled
- 2/9/2024 - Assessment conducted, safety plan developed
- 2/13/24- Supervision documented; PROTECT referral submitted
- 2/22/24- client contacted, safety planning provided
- 3/7/24- supervision documented
- 3/18/24-4/10/24- four client contacts documented; safety planning provided
- 4/19/24- supervision documented
- 5/6/24- client contacted, safety planning
- 5/31/24- supervision documented
- 6/10/24-7/1/24- two client contacts documented, safety planning provided in each
- 7/19/24- supervision documented
- 8/5/24-8/13/24- one client contact and one in-person home visit with client documented; contact with NYPD Domestic Violence Officer documented; two contacts with ACS caseworker documented
- 8/19/24- supervision documented
- 9/5/24-9/6/24- two client contacts documented, safety planning provided.
- 9/6/24-9/12/24- four contacts with APS documented
- 9/12/24- family team meeting documented in-person at client's home; client, Provider 1 and ACS caseworker present.
- 9/20/24- supervision documented
- 9/26/24-11/15/24- four timely client contacts documented
- 11/20/24- supervision documented

Planned controls and enhanced mechanisms to monitor timeliness will allow both NYC Aging and the providers to ensure that timeliness requirements are consistently met in the future.

State Comptroller's Comment – This case was not properly managed according to DFTA's Standards. We found multiple instances of non-compliance, including late initial contact, late client intake, late assessment initiation, seven late supervisory reviews, and two late follow-ups with the client. Further, there was no indication in the case documentation that the case was considered high risk.

Case Vignette #3:

OSC's report states that the client was referred to Provider 2 on 4/18/23 following reported physical abuse, the Provider did not attempt to contact this high-risk client until 6/8/23, and the intake was completed late. OSC cited this case for late initial contact, for no contact and three attempts not made, for late assessment initiation and for failing to engage the client at time of refusal. We disagree with these findings, though we agree with OSC that documentation and timeliness fell far below standards in this case.

Timeline:

- 4/18/23- case was referred to Provider 2; invoice uploaded in STARS confirms an emergency lock change was completed on the same date.
- 4/20/23- STARS document history confirms the assessment was initiated.
- 6/8/223- client contact documented
- 9/26/23- client contact documented; client reports she is no longer in contact with her abuser and refused ongoing services, counseling and safety planning provided
- 9/29/23- supervisor approved client assessment
- 10/11/23- client contact attempted
- 10/13/23- case closed following client's refusal and resolution of abuse.

During this final client contact, the Social Worker appropriately engaged and counseled the client. The client was reminded about her Order of Protection and counseled on how to use it, the safety plan was reviewed, and a plan was discussed for what the client would do if she felt unsafe in the future. The Social Worker reminded the client to always keep a copy of her Order of Protection, and positive reinforcement was provided. On 10/13/23, the case was appropriately closed following the client's report that the abuse had been resolved, and services were no longer needed.

State Comptroller's Comment – This case was not properly managed according to DFTA's Standards. We found multiple instances of non-compliance, including late initial contact and failure to gather required information, late assessment initiation and completion, one late supervisory review, and two late follow-ups with the client. Further, there was no indication in the case documentation that the case was considered high risk. In addition, DFTA did not provide us with the invoice referenced in its response. Moreover, case notes indicated the first client contact occurred on June 8, 2023, which is inconsistent with DFTA's assertion that

the assessment was initiated on April 20, 2023. The assessment cannot occur before client contact.

Case Vignette #4:

As OSC notes in their report, this case was referred to Provider 2 on 8/4/23. OSC states that on 9/11/23, Provider 2 was 5 business days late to follow-up with APS on a previously submitted referral and was "often late in following up with the client and conducting supervisory reviews."

While we agree with OSC's citations that there were a small number of late monitoring periods when the client was non-responsive to outreach, and Supervision did not meet timeliness standards, the case record reflects that Provider 2 made exceptional, varied and well-documented efforts to engage this client, making a total of 16 client contact attempts between 8/4/23 and 11/6/23. We note that during one of the two successful contacts, the client denied all abuse. There is no correlation or causation between the client's unfortunate passing and the elder abuse described in the initial referral to Provider 2.

Timeline:

- 8/4/2023 - Referral received, initial contact attempted (no contact)
- 8/9/2-8/28/23- four unsuccessful client contact attempts documented; APS referral submitted.
- 9/11/23-9/13/23- two unsuccessful follow-up attempts to APS; 2 unsuccessful client contact attempts
- 9/13/23- first successful client contact documented; client stated that she was at her dialysis center, requested a call back later.
- 9/15/23- unsuccessful APS follow-up attempt
- 9/18/23- unsuccessful client contact; unannounced home visit attempted, client was not home; two unsuccessful calls to client were made and a note was left on client's door.
- 9/18/23- successful contact with APS; APS reported the client was hospitalized.
- 9/19/23- unsuccessful client contact attempt
- 10/4/23- supervision documented
- 10/20/23-10/30/23- two contact with APS, both of which indicated that client was non-responsive to their outreach attempts, and APS was closing the case; 10/30/23 note stated the client had been transferred to a Long-Term Care facility, per APS.
- 10/20/23-10/23/23- case deemed appropriate for closure; Provider sent closing letter was sent to the client on 10/23/23, which represented the 14th contact attempt. OSC cited this as an instance of late monitoring.
- 11/6/23- per supervisor guidance, APS contact documented and referral

closure confirmed; unsuccessful client contact documented; EMS services contact documented; NYPD wellness check conducted, client was not home but client's son reported he was with the client at Dialysis; Provider attempted to contact client's son; successful contact with client's granddaughter (referral source).

- 11/6/23- second successful client contact; client denied all allegations of abuse, stated she believed a family member "made the false allegations" and reported frustration that "so many people keep calling."
- 11/27/23- Supervision documented, case closure discussed.
- 12/12/23- contact with client's son, who reported client had passed away at Brookdale hospital; contact with client's granddaughter who confirmed the client passed away on 11/15/23.

State Comptroller's Comment – Our audit does not imply a correlation or causation relationship. However, we found multiple instances where this case was not managed per DFTA's Standards, including two late supervisory reviews, two late follow-ups with the client, and one late follow-up with APS. Further, there was no indication in the case documentation that the case was considered high risk.

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