New York State Comptroller
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Protecting Our Elderly Population:

Select Elder Care Program Audits (2021–2023)

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Contents

Introduction

New York State has the fourth-largest population of older adults in the United States, with over 3.3 million New Yorkers age 65 and older (about 17 percent of the population). There are approximately 90,000 New Yorkers residing in long-term care facilities and hundreds of thousands receiving home care.

To help ensure the rights, quality of life, and care of older New Yorkers, certain State and New York City agencies and public authorities (hereafter, collectively referred to as Entities) are responsible for overseeing the provision of protections, programs, and services (PPS) in accordance with applicable laws and regulations.

Examples of such PPS include:

- The right to be free from mental and physical abuse and physical and chemical restraints in certain medical facilities *(Public Health Law [PHL], Section 2803-c)*.
- Protection of adults with mental or physical impairments who are unable to manage their own resources, carry out the activities of daily living, or protect themselves from abuse, neglect, financial exploitation, or other harm *(Social Services Law, Section 473)*.
- The requirement that any instances of abuse, mistreatment, neglect, or misappropriation of resident's property by either a Certified Nurse Aide or other unlicensed individual be reported to the nursing home Nurse Aide Registry *(PHL, Section 2803-d(6)(g)*).
- Assistance for older adult homeowners related to the cost of addressing emergencies and code violations that pose a threat to their health and safety or affect the livability of their homes *(Private Housing Finance Law, Sections 1260-1262)*.

Where statute allows, and appropriation and funding exist, Entities may oversee grant or contract opportunities with for-profit or not-for-profit organizations to administer certain PPS at the local level.

Since 2014, OSC's Division of State Government Accountability (SGA) audit efforts have included a focus on programs that provide PPS for New York's older adult population. During this period, SGA conducted 60 audits of the performance of government organizations, programs, activities, or functions that related to elder care and issued 312 recommendations – or calls to action – to correct the causes and improve existing conditions or operations. SGA also completed 37 follow-ups, designed specifically to assess the extent to which the Entities implemented 176 recommendations made in the initial audits. Of these 176 recommendations, 146 (83 percent) have been implemented.

In March 2020, the State confirmed the first COVID-19 case. Many individuals, businesses, and Entities experienced health and financial burdens, and staffing shortages were an issue for businesses and Entities. Skilled nursing facilities experienced resident and staff COVID-19 outbreaks in the midst of personal

protective equipment shortages. When those responsible for providing PPS to vulnerable populations experience stress, the quality of services provided often suffers, as evidenced in the audit *Use, Collection, and Reporting of Infection Control Data* (2020-S-55). Due to the toll the pandemic took on older New Yorkers, OSC further increased its efforts, issuing a total of 28 audits and 13 follow-ups related, in whole or in part, to elder care in 2021–2023. These 28 audits contained 152 recommendations for Entities to improve or correct existing conditions or operations. SGA's 13 follow-ups, issued in the same period, found that 57 of 67 (85 percent) of the recommendations had been implemented.

According to the U.S. Census Bureau's 2020 American Community Survey,[1] out of the approximately 19.3 million people in the State, over 5.9 million New Yorkers (31 percent) are age 55 and older, including over 3.3 million New Yorkers (17 percent) who are 65 and older. Many of the elder care programs and systems in place today were designed to provide protection, care, and assistance to far fewer individuals. Demand is currently outpacing availability in some areas, and, in the coming years, New York's aging baby boomer population (born between 1946 and 1964) will further increase the demand for services. Hospitals and providers will likely experience an increased demand for elder care services, and there will be a corresponding need for both home care and residential skilled nursing services. Long-term care costs are already prohibitive for many older adults and, over time, will increase the number of cost-burdened older adult households. This can result in increased demands on family members who may not be financially prepared or have housing that is safely accessible for an older adult.

If Entities do not prepare now to successfully navigate these future challenges, the quality of services provided may suffer, leaving Entities unable to meet the physical, emotional, health, and safety needs of the State's older adult population.

Consequently, OSC will continue its vigorous auditing of Entities' oversight activities related to the provision of PPS to the older adult population.

1 U.S. Census Bureau, 2020 ACS 1-Year Experimental Data Tables (due to the impact of COVID-19), Demographics, Table: Population by Age; Table ID: XK200104

Elder Care Initiatives

OSC uses a risk-based approach to plan and engage audits focused on the older adult population. This plan is reviewed at quarterly intervals or as conditions warrant.

Legislative Notification

All OSC audits are provided to the Executive, Legislature, and the public.[2] According to Section 170 of the Executive Law, when a State agency or public authority is audited by the State Comptroller, the executive of that agency or authority must report to the Executive, the State Comptroller, and the leaders of the Legislature and the fiscal committees, advising them on steps taken to implement the State Comptroller's recommendations and, where any recommendations were not implemented, the reasons why. (Section 170 is not applicable to New York City agencies.) This enables the Legislature to identify key issues in need of legislative scrutiny or action to improve the function of State government. In this regard, this report also includes references to certain Legislative actions that impact the audited programs.

2 U.S. Government Accountability Office (GAO), GAO-21-368G, Government Auditing Standards (Yellow Book), 2018 Revision, 2021 Technical Update, April 2021, Introduction, 1.03, page 3

Protecting Our Elderly Population: Select Elder Care Program Audits (2021–2023)

This report details 13 select audits where the objectives, findings, and recommendations related, in whole or in part, to the manner in which Entities oversee the provision of services to New York's older adult population. These audits cumulatively identified 76 recommendations for improvement. Also included are seven follow-ups that re-visited the Entity to assess the extent of implementation of the recommendations included in the initial audit report.

These 13 audits and the seven follow-ups demonstrate where OSC's audit work highlighted the importance of protecting the State's older population and ensuring that the services and programs they need are being delivered appropriately and in a timely manner.

Abuse Protection and Quality of Life

Office of Children and Family Services *(OCFS)*

OCFS is charged with promoting the safety, permanency, and well-being of children, youth, families, and vulnerable populations in New York State. Its responsibilities encompass a wide range of social services programs, including foster care and adoption; child and vulnerable adult protective services; and juvenile justice. OCFS programs are administered by 58 local Departments of Social Services (Local Districts) throughout the State.

Research shows that 10 percent of older adults (age 60 years or older) fall victim to abuse each year, with only one in 24 (4.2 percent) cases identified and reported to authorities.[3] In 2019, there were over 4.54 million older adults (age 60 years or older) residing in New York.[4] This means more than 454,000 may have experienced elder abuse; however, only approximately 19,000 cases were identified. In 2019, OCFS' Adult Protective Services (APS) – for people age 18 and over – had 52,532 referrals, meaning a significant number of cases that should have been referred to APS may have gone undetected.

Oversight of Adult Protective Services Programs (2020-S-2)

Elder abuse can include physical, sexual, or psychological abuse, as well as financial exploitation or neglect by caregivers. APS is a program to assist vulnerable adults who, because of mental or physical impairments, are unable to meet their essential needs (e.g., food, shelter, clothing, medical care); need protection from abuse, neglect, financial exploitation, or other harm; or have no one available who is willing and able to assist them responsibly. Services include safety monitoring, coordination with other service providers (e.g., health, mental

3 Makaroun, L. K., Bachrach, R. L., & Rosland, A.-M. (2020, August). Elder abuse in the time of COVID-19 – Increased risks for older adults and their caregivers. American Journal of Geriatric Psychiatry, 28(8), 876-880.

4 NYS Department of Health, Vital Statistics of NYS 2019, Table 1

health, aging), assistance in obtaining benefits, informal money management, and court petitions to appoint a guardian or other legal intervention. OCFS' Bureau of Adult Services (Bureau) oversees local APS programs statewide. OCFS' network of APS providers includes 57 county Local Districts and the St. Regis Mohawk Tribe Department of Human Services, responsible for APS referrals outside of New York City (rest of State, or ROS); and 10 field offices and/or contractors in New York City, responsible for APS referrals in the five boroughs. APS providers are responsible for assessing clients' needs and risk of harm, which may also require coordination with law enforcement and other agencies. Where the APS provider determines that services are necessary, they must take action to provide the services voluntarily, and services should be the least restrictive possible. OCFS' policy requires APS providers to sufficiently document the assessment of the client's needs, their due diligence in helping the client obtain services, and, if services were not warranted, the reasons why. To ensure that APS activities meet State standards, the Bureau conducts Practice Reviews (Reviews) of each APS provider. For the period April 1, 2017 through December 31, 2020, New York City received 102,687 unique referrals (i.e., excluding duplicate referrals of the same individual), and the ROS received 82,995 unique referrals.

Key findings: OCFS did not effectively monitor APS providers and their activities to ensure vulnerable adults were protected and received the services they needed. While OCFS had established processes, as well as policies and procedures, to review APS activities, it did not always ensure these processes were being executed as required. For instance, for a sample of Reviews, many were not conducted in a timely manner, did not contain all required information critical to an accurate assessment, and lacked documentation that deficiencies were followed up on. Further, the policies and procedures lacked explicit guidance on critical aspects of the Review process, including the target time frames for conducting Reviews (i.e., every three to four years), the follow-up of APS providers regarding deficiencies and program improvement plans, and documentation of these efforts. Generally, APS providers' case file documentation for referrals sufficiently explained clients' risks and needs, supported their assessment to either open or close a referral, and supported the need for the specific services provided to the clients. However, progress notes were not always entered into the case files within the required 30-day time frame and thus may not have captured the most accurate or detailed record of client events to ensure that APS activities and services were appropriate, and that clients' needs were being met.

Key recommendations: Revise existing policies and procedures to include written guidance on the frequency of Reviews as well as practices for following up on and documenting that deficiencies have been corrected; and work with APS providers to improve case file documentation, including case notes that are sufficiently detailed and entered in a timely manner to ensure that required visits are made to adequately assess the needs of the clients.

Resulting agency action: OCFS' 180-day response indicated it implemented schedules and time frames for monitoring the status and completion of program improvement plans, including standardized tools and templates for each step of the process. OCFS also stated it developed a case Review schedule and tracking system to monitor the status and completion of, among other things, client visits and progress notes entries, and to ensure the quality of the progress notes content. As part of this process, OCFS provided the Local Districts with an updated APS training curriculum, which included more in-depth coverage of APS documentation requirements, time frames, and progress notes content. Finally, OCFS stated that it had its system assessed for any reporting vulnerabilities, resulting in proposed application enhancements regarding the ability of APS supervisors to insert comments and feedback into caseworkers' progress notes and generate reports for tracking timely completion of casework activities.

Subsequent Legislative action that impacts the program: OSC's audit of OCFS' APS highlighted the 15 risk categories adults are susceptible to, including physical, psychological, and caregiver abuse. As OCFS works to limit harm to these individuals, perpetrators evolve and find new ways to stay one step ahead. Because of this, the oversight categories must evolve as well. In that vein, on February 24, 2022, the Executive enacted ***A8799/S7779***, amending Elder Law Sections 202(16), 209(1)(d), 215(2)(c), 217(1)(d)(12), and 219(2) by incorporating identity theft into the definition of elder abuse for purposes of support services and programs for older adults.

Oversight of Adult Protective Services Programs (Follow-Up) (2023-F-6)

In a follow-up to the above APS audit, auditors determined the extent of implementation of the initial audit report's three recommendations. During the initial audit, auditors found that OCFS did not effectively monitor APS providers and their activities to ensure vulnerable adults were protected and received the services they need. Further, OCFS did not always ensure its processes were being executed as required, and its policies and procedures lacked explicit guidance on critical aspects of the Review process, including the target time frames for conducting Reviews, following up with APS providers regarding deficiencies and improvement plans, and documenting these efforts.

Resulting agency action: OCFS made progress in addressing the issues identified in the initial report; however, improvements are still needed. Of the initial audit report's three recommendations, one was implemented and two were partially implemented.

Status	Recommendations
Partially Implemented	1. Revise existing policies and procedures to include written guidance on the frequency of Reviews as well as practices for following up on and documenting that deficiencies have been corrected.
Implemented	2. Work with APS providers to improve case file documentation, including ensuring case notes are sufficiently detailed and entered timely to ensure that required visits are made to adequately assess the needs of the clients.
Partially Implemented	3. Develop processes to improve the reliability and consistency of ASAP data, and communicate consistent expectations on when and how to enter information into the system, including but not limited to referral dates.

New York City Department of Social Services *(DSS)*

The Department of Homeless Services (DHS), an administrative unit of DSS, is the primary agency responsible for providing transitional housing and services for eligible homeless families and individuals in the City and for providing fiscal oversight of 174 homeless shelters. The City provides temporary emergency shelter to every eligible person who requests services and is responsible for the safety and well-being of all residents, including those struggling with a serious mental health and/or substance abuse problem who could pose a threat to themselves or others.

In City fiscal year 2021–2022, there were 102,656 adults and children served by the City shelter system.[5] Individuals and families enter the shelter system for many reasons, including the lack of affordable housing, employment loss and eviction, domestic violence, addiction, or severe mental illness. For older adults, reasons for entering shelter often include eviction or failed safety nets after release from prison.[6] Older adults with chronic health conditions require access to routine medical care, while those released from prison may need assistance re-entering the community, including financial and job counseling. This makes it imperative that the shelter intake process identify unique needs and place individuals in shelters that will provide the highest level of services to meet their needs.

Oversight of Shelter Placements (2021-N-5)

When a single adult seeks shelter in the City, staff work to identify the individual's needs and the type of shelter that would best facilitate their transition to more permanent housing. During the intake/assessment process, clinical providers conduct a comprehensive medical examination; obtain demographic information; and conduct a standardized mental health and substance abuse screening (psychosocial assessment) as well as a comprehensive psychiatric behavioral

5 Coalition for the Homeless, New York City Homelessness, The Basic Facts, Updated May 2023
6 PBS News Hour, More seniors are becoming homeless, and experts say the trend is likely to worsen, dated Mar 3, 2023, 5:41 p.m. EDT

health assessment, as needed. The screening results are entered into DHS' electronic case management system and a recommendation is made and approved on the type of shelter into which the client should be placed. General shelters offer shelter and services to those in need, but do not employ specialized staffing or offer specialized services. Specialized program shelters include mental health, substance abuse, employment, and elderly population services.

The City's senior homeless shelters are for clients who are 65 years and older and more likely to have an age-related disability, illness, infirmity, or mobility issue. The clients are also at an age where unstable living environments may have more of a detrimental effect on health and well-being. The senior sites are all in commercial hotels, so there is less density (1–2 people per room), private bathrooms, and elevators. Of the total shelter population of 17,244 residents, there were 1,546 homeless individuals who were at least 65 years old.

Following placement into a shelter, clients are asked to meet with a caseworker to determine the services from which they would benefit and develop an Independent Living Plan – a document that outlines specific and relevant goals to exit shelter and return to self-sufficiency, including applying for benefits, completing assessments, and applying for housing programs. For the City fiscal year 2021, DHS provided emergency shelter to an average of 18,000 single adults daily.

Key findings: DHS has limited assurance that clients are adequately assessed, placed in the most appropriate shelter, and receive the highest level of services tailored to their needs. Inadequate written policies and procedures to standardize and guide the process have resulted in inconsistencies in assessments and placements. OSC found senior shelters do not have specialized staff to assist with specific needs, including those related to an age-related disability, illness, infirmity, or mobility issue. A sample of 10 of the oldest senior clients who were placed in non-senior shelters found two (20 percent) who may have benefited from a senior shelter.

- One client, age 89, was placed in a general shelter with 112 of the 127 clients (88 percent) under 65 years of age. The 89-year-old client was later assaulted by a 40-year-old resident with a criminal history. The incident resulted in the elderly man being sent to the hospital. There was no evidence that he was subsequently referred to a senior shelter.
- Another client, age 86, had been in and out of various shelters since 1988; however, he was never assigned to a senior shelter. During our audit scope, the client had resided in an employment shelter for over a year.

Of the 1,546 senior clients, 667 (43 percent) were placed in general shelters, including 35 who were diagnosed with a serious mental illness. Auditors determined there are insufficient records documenting the rationale for placing these senior clients in non-senior shelters. DHS officials stated that they would

like to put more seniors at senior sites, but there are only 368 beds available at the senior shelters. However, DHS' Client Demographic Report showed that 103 of the 368 beds (28 percent) were assigned to clients younger than 65. For example, clients as young as 24 were residing at a senior site. DHS officials stated that these locations must occasionally be used to meet approved reasonable accommodation requests of clients who are not seniors. Further, DHS officials said that vacancy rates at a particular shelter might reflect density reduction measures established during the pandemic.

Key recommendations: Create, maintain, and implement DHS-specific standard operating procedures for client assessment and shelter placement to ensure clients are diagnosed, placed in, and/or transferred to the most suitable program shelter.

Resulting agency action: DHS largely disagreed with the audit's recommendations, stating that decisions on shelter placement take many more factors into consideration, including family and support systems as well as medical and psychiatric services that clients may already have in place within the neighborhood where they are sheltered.

Subsequent Legislative action that impacts the program: OSC's audit of Shelter Placements identified improvements needed in the assessment and placement of individuals in the shelter system. Although DSS largely disagreed with our recommendations, the NYC Council (Council) and the Mayor enacted ***Local Law (LL) 23*** on February 21, 2023. LL 23 created an advisory board (Board) to identify and study common issues relating to the concerns and needs of shelter clients with a disability; reasonable accommodation requests and complaints; and the physical conditions of shelters. The Board is required to report the results of its studies and make policy recommendations to the Mayor, the Council, and DSS no later than January 31, 2024 and yearly thereafter.

Aging in Place – Programs and Services

New York State Office for the Aging *(NYSOFA)*

NYSOFA helps older New Yorkers be as independent as possible for as long as possible through advocacy, development, and delivery of person-centered, consumer-oriented, and cost-effective policies, programs, and services. Its programs are administered at the county level through a network of 59 Area Agencies on Aging (AAAs).

Aging in place refers to living independently, safely, and comfortably in one's home for as long as possible, an important goal for many older adults and their families. In 2022, the majority of adults age 50–80 (88 percent) felt it is

important to remain in their homes for as long as possible.[7] Aging in place is a national priority both from a quality-of-life perspective and a cost-savings perspective[8] (e.g., cost of long-term care). Most older adults experience challenges to aging in place as mobility and agility decrease, including cooking meals, accessing transportation, and carrying grocery bags. As part of the Older Americans Act of 1965, the federal government distributes funding to states for supportive services for individuals over the age of 60. OSC's audit of NYSOFA's Monitoring of Select Programs helps to ensure effective oversight of AAAs and that New York's older population is adequately served.

Monitoring of Select Programs (2020-S-47)

NYSOFA's Community Services Program encompasses a range of specialized programs for the elderly, including the Expanded In-Home Services for the Elderly Program (EISEP) and Community Services for the Elderly Program (CSE). If an AAA is unable to fulfill a client's request for EISEP or CSE services (referred to as Unmet Need), the client is placed on a wait list. AAAs report Unmet Need to NYSOFA as part of their annual on-site evaluation. In recent years, NYSOFA and the AAAs identified long wait lists for services, with the wait for some services taking as long as a year and affecting more than 10,000 older New Yorkers. In response, the State's enacted budget allocated $15 million for Unmet Need for each of the years 2019–20, 2020–21, and 2021–22.

Key findings: Auditors identified weaknesses in NYSOFA's methodology for allocating funds to AAAs and its oversight of AAAs that may undermine the goal of reducing or eliminating Unmet Need. While the initial allocation in 2019–20 was based on the AAAs' reported Unmet Need in 2017–18, for 2020–21 and 2021–22 – when more senior citizens likely required home services due to the isolation and restrictions imposed with the COVID-19 pandemic – NYSOFA did not reassess and revise its allocation plan based on AAAs' most current reported Unmet Need. Of the $30 million in appropriations for 2019–20 and 2020–21, a total of $5.9 million allocated to 29 AAAs remained unspent as of July 30, 2021. NYSOFA did not make allocation adjustments for those AAAs that did not spend or need their full allocation, nor did it redistribute the unused funds to AAAs most in need. Further, for the four years of the audit period, only in 2017–18 did NYSOFA perform on-site evaluations for all 59 AAAs; NYSOFA performed fewer evaluations each year thereafter and conducted no evaluations in 2020–21. As such, NYSOFA had no assurance that AAAs were adequately monitoring the services provided.

7 Older Adults' Preparedness to Age in Place, page 1, April 2022. National Poll on Healthy Aging, Institute for Healthcare Policy and Innovation, University of Michigan.

8 Aging in Place: A Resource for Health Centers, page 3. National Center for Equitable Care for Elders, Harvard University.

Audit impairment: NYSOFA officials placed constraints on the audit, including delays in and denial of access to essential data. As a result, there is considerable risk that material information concerning NYSOFA's administration of Unmet Need funds was withheld and ultimately limited the scope and depth of the audit conclusions.

Key recommendations: Maintain documentation to support the allocation of Unmet Need funds among the AAAs and promote transparency; periodically reassess allocations based on the AAAs' most current information available; and take steps to strengthen monitoring efforts of the AAAs to ensure both program and fiscal reviews are conducted according to NYSOFA policies.

Resulting agency action: In their response to the audit findings, NYSOFA officials disagreed with many of the audit conclusions and did not indicate that they were going to implement any of the audit's recommendations.

Monitoring of Select Programs (Follow-Up) (2023-F-2)

In a follow-up to the above EISEP and CSE audit, auditors determined the extent of implementation of the initial audit report's five recommendations. During the initial audit, auditors found that weaknesses in NYSOFA's methodology for allocating Unmet Need funds to AAAs and in its oversight of AAAs potentially undermined its goal of reducing or eliminating reported Unmet Need. While the initial allocation in 2019–20 was based on the AAAs' reported Unmet Need in 2017–18, NYSOFA did not reassess and revise its allocation plan based on AAAs' most current reported Unmet Need for the following three years. Further, NYSOFA did not adhere to its policies and procedures for program and fiscal monitoring of the AAAs' administration of the EISEP and CSE programs.

Resulting agency action: NYSOFA made limited progress in addressing the issues identified in the initial audit report. Of the initial report's five audit recommendations, three were partially implemented and two were not implemented.

Status	Recommendations
Partially Implemented	1. Provide guidance to the AAAs regarding the collection and reporting of wait list information to ensure that Unmet Need data is accurate and reported uniformly, including but not limited to a single reporting system that would give NYSOFA the ability to monitor Unmet Need.
Not Implemented	2. Maintain documentation to support the allocation of Unmet Need funds among the AAAs and promote transparency.
Partially Implemented	3. Periodically reassess Unmet Need allocations based on the AAAs' most current information available.
Partially Implemented	4. Take steps to strengthen monitoring efforts of the AAAs to ensure both program and fiscal reviews are conducted according to NYSOFA policies.
Not Implemented	5. Establish follow-up procedures for both program and fiscal reviews to ensure corrective actions are taken and noted deficiencies are addressed.

New York City Department for the Aging *(DFTA)*

DFTA is the New York City agency primarily responsible for addressing public policy and service issues for the aging. It is the largest agency in the federal network of Area Agencies on Aging in the United States. DFTA works to eliminate ageism and ensure the dignity and quality of life in the City's diverse older adults and to support their caregivers through service, advocacy, and education.

Older adults may possess a range of limitations affecting their ability to prepare nutritious meals. This can include mobility issues that may prevent them from carrying grocery bags or preparing food, a lack of accessibility to transportation options to obtain groceries, or their inability to afford groceries.[9] In low-income and underserved communities, these barriers can be even greater. In 2020, 7.1 percent of seniors residing in the New York City metropolitan area were food insecure and 2.4 percent had very low food security.[10]

Oversight of the Home Delivered Meals Program (2020-N-5)

In testimony before the New York City Council on September 20, 2021, the Executive Director of Hunter College's Food Policy Center stated that hunger, food insecurity, and access to nutritious nutrient-dense food (e.g., fresh produce, whole grains, lean proteins) are public health crises that impact many seniors (adults age 60 and older) who live with limitations such as difficulty walking, navigating stairs, carrying heavy items like grocery bags, and preparing their own meals. As of 2019, there were over 1.76 million seniors residing in the City. DFTA created the Home Delivered Meals (HDML) program to maintain or improve the nutritional status of seniors who are unable to prepare meals, and contracts with community-based organizations (providers) for meal delivery services. Meal deliveries serve an additional benefit in that, during the face-to-face transaction with the client, providers are able to assess the client's overall wellness and condition. Specifically, providers are required to report any neglect, unsanitary conditions, and signs of abuse. The COVID-19 pandemic caused a severe economic slowdown, including community business closures, which could have increased food insecurity. In 2020, DFTA reported that 4,663,561 home delivered meals were served to over 31,000 homebound seniors – nearly 4,000 more seniors than in the prior year. However, social distancing rules during the pandemic precluded the opportunity for the assessment of clients' overall wellness and condition. DFTA employs a variety of tools to determine the overall success and performance of the program, including nutritionist assessments, client satisfaction surveys, and annual provider evaluations. The results of these evaluations can be used during DFTA's request for proposal solicitation process to aid in the award of future provider contracts. DFTA also contracts with case management agencies, so that its clients have a case manager to identify their needs, connect them to

9 Feeding America, An Evaluation Report: Senior Food-Assistance, Related Programming, and Seniors' Experiences Across the Feeding America Network, April 2019

10 Feeding America, The State of Senior Hunger in 2020, May 2022

services, coordinate care, and respond to and resolve any issues that arise. These case managers are required to contact their clients at least once every two months to check on their welfare.

Key findings: DFTA did not provide adequate oversight of the HDML program to ensure that providers were only paid for meals that were actually delivered or that client complaints were resolved in a timely manner. Additionally, where assessments had identified deficiencies, DFTA did not take proactive steps to ensure the issues were corrected. For a sample of providers, food nutrition and safety issues, such as vermin/roach activity and contamination, recurred from one year to the next without consequences or punitive actions for providers who failed to correct violations. Further, DFTA's satisfaction survey methodology was poorly developed, resulting in clients with limited English language proficiency being excluded from participation, and DFTA awarded new contracts to providers with noted deficiencies because it may not have considered past performance in its procurement process.

Key recommendations: Identify providers with recurring food safety and nutritional issues and develop controls to ensure that these issues are sufficiently addressed; develop guidelines or protocols for conducting surveys to include seniors with limited or no English proficiency; track HMDL complaints to ensure they are resolved within 14 days; include a testing protocol to determine if meals were actually delivered directly to clients; and ensure DFTA effectively factors in past performance when selecting providers for contracts.

Resulting agency action: In response to the audit findings, DFTA agreed with the vast majority of the report's recommendations. Among other things, DFTA indicated that it will improve the HDML complaint process by making system updates to capture provider information, complaint resolution, and complaints that come in through case management agencies as well as tracking and monitoring complaints to ensure they are resolved within 14 days; improve client satisfaction surveys by expanding the survey into more diverse languages and developing policies to ensure providers address negative results; and address provider performance issues by building reports to track recurring issues from year to year and implementing a system of accountability for repeated poor performance. However, DFTA disagreed with the recommendation to factor in past performance when selecting providers for contract awards based on its interpretation that there was no instance of non-compliance with procurement rules. Nevertheless, by not effectively factoring in providers' past performance, DFTA is creating the risk of ongoing compromised services on behalf of vulnerable seniors.

New York City Department for the Aging *(DFTA)*

As adults age, decisions around health, safety, or financial matters can become increasingly difficult, especially where there is limited or no family support. Having outside support, such as case management services, can be invaluable for older adults who are looking to remain independent and in their

own homes for as long as feasible. Professional case managers can provide information and referrals for appropriate programs, benefits, and entitlements – such as home delivered meals, housekeeping, and other personal care services – as well as coordinate these benefits for recipients.

Case Management (2021-N-9)

An important goal for many older adults and their families is to be able to live independently, safely, and comfortably in their home for as long as possible. As of 2021, there were over 1.9 million adults age 60 and older (seniors) residing in New York City. Seniors with certain functional limitations may be eligible for case management services to ensure access to appropriate services, benefits, and entitlements needed to age safely at home and maintain their quality of life. DFTA contracts with community-based organizations (providers) for the provision of these services. Case managers contact clients to perform intake assessments, evaluate benefits, and enroll eligible clients in home delivered meals (HDML), housekeeping, and personal care services. DFTA reported that over 39,000 seniors received case management services in City fiscal year 2022. When services cannot be provided immediately, providers place the clients on wait lists until the services become available. According to the May 2022 City Council Report to the Committee on Finance and the Committee on Aging on the Fiscal 2023 Executive Plan, "DFTA has long struggled with meeting the needs of the City's growing, diverse older adult population and keeping older adults from languishing on wait lists for essential services." As of December 1, 2022, DFTA reported wait lists of 1,742 people for case management, 277 for home care, and 61 for HDML services.

Key findings: DFTA did not adequately oversee its case management program and ensure providers followed Case Management Standards of Operations (Standards); therefore, key milestones for delivering and monitoring needed services to vulnerable seniors were not always met. Clients spent significant time on wait lists before receiving critical services, and when services became available, referral was not always prioritized to those with the greatest need. For example, a 96-year-old client with a mobility impairment and other serious medical conditions had been on the wait list for personal care services for 113 days. In addition, DFTA's oversight of its providers' performance was inadequate as it did not maximize the use of available case management data and did not include certain aspects of case management in its evaluations. Further, DFTA did not always review supporting documentation for expenditures prior to payment, resulting in $10,480 in insufficiently documented or unrelated expenses.

Key recommendations: Ensure case managers comply with all requirements of the Standards, including timely assessments, supervisory review, contacts, and documentation; review wait lists to assess whether clients are prioritized for services appropriately; use existing case management data to review provider compliance and performance more effectively; and review the $10,480 in claimed expenses and recover as appropriate.

Resulting agency action: In response to the audit findings, DFTA officials stated they agreed with OSC's recommendations but provided clarifying comments on three of the eight recommendations.

Office of Mental Health *(OMH)*

OMH operates psychiatric centers across the State and regulates, certifies, and oversees more than 4,500 programs operated by local governments and non-profit agencies that assist New Yorkers with their mental health needs.

Of the 3.3 million New Yorkers over the age of 65,[11] one in four (almost 825,000) experience anxiety or depression due to a variety of factors associated with aging, including health concerns, loss of a spouse, or increased isolation.[12] Older individuals can have limited access to in-office health/mental health care, resulting from a lack of transportation options, physical inability to navigate between locations, limited financial resources – or even being home bound. Psychotherapy (talk therapy) is one method used to eliminate or reduce anxiety and depression and can involve weekly sessions lasting three to four months. However, this can also present issues for older individuals either through lack of access to transportation or technology for telehealth services. The onset of the COVID-19 pandemic raised serious health concerns for vulnerable populations, including older adults. The Centers for Disease Control and Prevention recommended that older adults take steps to protect themselves from getting COVID-19 by limiting their in-person interactions with other people as much as possible, particularly when indoors.[13] In a February 2022 survey, about one-third (32 percent) of adults age 50 or older reported being extremely or very interested in using telehealth services for themselves or for a loved one.[14] This shows the importance and timeliness of OSC's audit findings and recommendations, including the need for OMH to work with providers to increase their telemental health (TMH) offerings to clients when it is deemed an appropriate method of treatment.

Oversight of Telemental Health Services (2020-S-16)

TMH is a treatment method that uses two-way, real-time interactive audio and video equipment to provide and support mental health services and psychiatric care remotely. In July 2019, OMH expanded the State's TMH regulations to allow additional OMH-licensed care providers to provide TMH services. The change also expanded where services could be delivered and received, allowing individuals to receive TMH services at their place of residence or at other remote locations. In response to the COVID-19 pandemic, OMH further expanded the definitions of TMH and TMH practitioners, outlined programs and/or services

11 New York State Department of Health, Vital Statistics of NYS 2019
12 American Psychological Association, Older Adults - Health and age-related changes
13 Centers for Disease Control and Prevention, Protect Yourself and Others From Getting COVID-19
14 AARP Research Insights on COVID-19, Healthcare, 2022

eligible to use TMH, issued a blanket attestation for providers who wished to use TMH during the disaster emergency, and streamlined its TMH approval process.

Key findings: Although OMH had expanded TMH regulations, there was a risk that some patients would no longer have access to the mental health services they need once the disaster emergency period ends. As of December 23, 2020, nearly three-quarters (307 of 448) of the providers in the State eligible to offer TMH were not approved to do so once the disaster emergency ended. Additionally, OMH did not conduct subsequent reviews of TMH after its initial review of a provider and had not developed standardized procedures to incorporate reviews of TMH into its oversight processes. Further, OMH did not have a unit solely responsible for TMH oversight and had not developed standardized procedures or forms to incorporate reviews of TMH into its oversight processes. As a result, there was a higher likelihood for oversight issues to occur regarding the delivery of TMH services and a lack of assurance that services would be available to patients who would benefit from this method.

Key recommendations: Work with providers to increase their ability to offer TMH as a service when it is deemed an appropriate method of treatment and develop defined processes and procedures related to oversight of TMH beyond the initial approval process.

Resulting agency action: OMH's 180-day response indicated that it had been and was continuing to work with providers to increase their ability to offer TMH services when deemed appropriate, including having sent reminders to providers who had not yet been permanently approved. Upon expiration of Executive Order (EO) 202 on June 24, 2021, OMH issued a Commissioner's Regulatory Waiver that continued most of the flexibilities included in the EO. As a result of the COVID-19 pandemic, OMH permanently adopted many of the changes that were put in place during the pandemic, amended TMH regulations accordingly, and made emergency regulations effective on November 15, 2021. OMH was also in the process of updating guidance and TMH Standards of Care. After final adoption of the regulations and the issuance of guidance, OMH plans to distribute and implement a statewide TMH Record Review Checklist. In the interim, OMH began verifying certain items specific to TMH during its licensing visits.

Subsequent Legislative action that impacts the program: OSC's audit of OMH's TMH services reflected the increased mental health difficulties experienced by New Yorkers and the need to determine whether agencies are implementing new technologies efficiently and effectively. Likewise, the Legislature recognized the increased mental health need as well as the need for the State to be able to transform to meet new technologies. On April 9, 2022, the Executive enacted ***A9007-C/S8007-C***, amending the PHL by adding a new Section 2825-g, *Health Care Facility Transformation Program*, which states in subsection 6 that "up to one hundred fifty million dollars of the funds appropriated for this program shall be awarded, without a competitive bid or request for proposal process, for technological and telehealth transformation projects." On May 3, 2023, the Executive enacted ***A3007-C/S4007-C***, amending the PHL by

adding a new Section 2825-h, *Health Care Facility Transformation Program*, which states in subsection 4 that "up to five hundred million dollars of the funds appropriated for this program shall be awarded, without a competitive bid or request for proposal process, for technological and telehealth transformation projects."

Oversight of Telemental Health Services (Follow-Up) (2022-F-22)

In a follow-up to the above TMH audit, auditors determined the extent of implementation of the initial audit report's three recommendations. During the initial audit, auditors found that, although OMH had expanded TMH regulations, there were opportunities for it to improve oversight and access in the State. Additionally, OMH's practice of analyzing TMH usage data from only State-operated psychiatric centers, and not private providers, limited its ability to identify both problems and opportunities for improvement on a statewide basis. Further, OMH's oversight of providers' use of TMH was focused on the initial approval and lacked defined procedures or processes to subsequently monitor provider usage.

Resulting agency action: OMH made significant progress in addressing the problems identified in the initial audit report, having implemented all three recommendations from the report.

Status	Recommendations
Implemented	1. Work with providers to increase their ability to offer TMH as a service to clients when it is deemed an appropriate method of treatment.
Implemented	2. Increase TMH data collection to ensure comprehensive representation of TMH services and review and adjust accordingly to improve TMH services.
Implemented	3. Develop defined processes and procedures related to overseeing TMH beyond the initial approval process.

Empire State Development *(ESD)*

ESD promotes the State's economy, encourages business investment and job creation, and supports local economies through the efficient use of loans, grants, tax credits, real estate development, marketing, and other forms of assistance.

Older adults may experience decreased mobility that can directly affect their ability to access resources and services in their community, such as health care, banking, and grocery shopping, and to visit with family and friends. This can often lead individuals to incrementally forgo errands and leisure activities. Over time, this process results in exacerbation of existing health issues, increased loneliness, and may bring about new health concerns such as depression. However, older adults with broadband access have the ability to maintain their connections by way of telehealth appointments, online banking and shopping, and video visits with family and friends. Broadband access for New York's older adults with a mobility challenge can be a critical support system.

New NY Broadband Program (2020-S-19)

Broadband is a critical aspect of economic growth, job creation, and increasingly an essential part of how we conduct our everyday life. Across all industries, broadband has reimagined how we provide education and health care, manage energy, and ensure public safety, as well as how information is stored, accessed, and shared. During the COVID-19 pandemic, many New Yorkers were forced to rely on high-speed Internet to work, attend school and medical appointments, and connect with family and friends from their homes – further exposing that high-speed broadband remains inaccessible and/or too costly for many New Yorkers. Moreover, equity remains an issue, with Black and Hispanic households in New York more likely not to have a subscription than White households. In 2015, about 30 percent of all New Yorkers lacked access to highspeed Internet, including 65 percent of the upstate New York region. Recognizing this, the State created the $500 million New NY Broadband Program (Program) to ensure that every New Yorker had access to high-speed broadband at Internet download speeds of at least 100 megabits per second (Mbps) by the end of 2018, except in the most remote areas of the State where such speeds were not feasible. In those areas, download speeds of 25 Mbps were deemed acceptable. ESD's Broadband Program Office (BPO) is responsible for managing the Program, which includes identifying census blocks eligible for funding and establishing grant disbursement agreements with Internet service providers (ISPs).

Key findings: Although BPO stated that 98.95 percent of New Yorkers now had access to broadband Internet, auditors found this to be overstated as it was based, in part, on FCC data that considers an entire census block as being served if at least a single housing unit within that block has broadband availability. Once fully implemented, the Program will have connected 255,994 housing units across the State; however, auditors found that the Program fell short of achieving its overall goal of providing statewide broadband access. Over half of the 126 projects experienced some type of delay, ranging from one to 48 months. As of January 2022, nine projects had yet to complete network construction, with six projects – for a single ISP affecting about 25,500 housing units – not expected to be completed until December 2022. Further, the Program connected 78,690 of the 255,994 housing units (31 percent) using satellite technology, which is a less viable option to meet the needs of today's Internet users, at maximum download speeds of 25 Mbps.

Key recommendations: Work with ISPs to complete outstanding projects as soon as practical; include a disclaimer when reporting broadband availability that it is based on FCC data that has known limitations; and ensure any future State-funded projects are based on reliable and accurate broadband availability data and utilize technologies providing reliable high-speed Internet.

Resulting agency action: In its 180-day response, ESD indicated that it has worked and will continue to work with ISPs to complete outstanding projects. ESD noted significant progress on its projects and expected that most if not all would complete construction before the end of 2022. ESD also stated that the

ConnectALL initiative, established by the Executive in 2022, uses address-level data to identify the availability of broadband services, and the FCC was also using address-level data – rather than the block-level data it used previously – making the need for disclaimers no longer necessary. Additionally, ConnectALL is also intended to invest significant resources in technologies to bring high-speed, reliable Internet service to rural areas.

Subsequent Legislative action that impacts the program: On April 9, 2022, the Executive enacted ***A9008-C/S8008-C***, Part MMM, which implemented the *Working to Implement Reliable and Equitable Deployment of Broadband Act* (Act). The Act created the Division of Broadband Access (Division) within the Economic Development Council, with the authority to implement rules, regulations, and guidelines to achieve its purpose; created a broadband access advisory committee to, among other things, advise on policies relevant to ensuring senior citizens have access to high-speed, reliable, and affordable broadband; and established several grant programs under ConnectALL for purposes of planning, construction, infrastructure and technology development, and equitable access. The Act also noted all the functions and powers possessed by and all the obligations and duties of the State BPO and the Program now belong to the Division.

On April 16, 2021, the Executive enacted ***A3006-C/S2506-C***, which amended the Public Service Law by adding a new Section 224-c, *Broadband and Fiber Optic Services*, also known as the Comprehensive Broadband Connectivity Act (Act). The Act requires the Public Service Commission (PSC) to study the availability, reliability, and cost of high-speed Internet and broadband services in New York and submit its findings and recommendations to the Executive and the Legislature within one year and annually thereafter. The report should, at a minimum, include the overall number of residents with access to high-speed Internet as well as areas served, unserved, or underserved; Internet services prices compared to county-level median income; and consumer subscription statistics. The Act also requires the PSC to hold at least one upstate and one downstate public hearing to solicit input from the public and stakeholders. The same enacted budget bill amended the General Business Law by adding a new Section 399-zzzzz, *Broadband Service for Low-Income Consumers*, requiring broadband providers serving more than 20,000 households to offer $15-per-month high-speed broadband service to low-income consumers, including senior citizens eligible for rent increase exemptions. After five years and with 30 days' notice, providers may increase the fee by the lesser of the change in the consumer price index or a maximum of 2 percent per year.

Port Authority of New York and New Jersey *(PANYNJ)*

PANYNJ conceives, builds, operates, and maintains infrastructure critical to the New York/New Jersey region's trade and transportation network. Its portfolio of facilities – a five-airport aviation system, the Port Authority Trans-Hudson (PATH) rail transit system, six tunnels and bridges between New York and New Jersey, the Port Authority Bus Terminal (PABT) in Manhattan, the George Washington

Bridge Bus Station, and the World Trade Center – serves the transportation needs of millions in the New York City metropolitan area.

As people get older, many start to develop problems with hearing, vision, or mobility. As defined by the Americans with Disabilities Act of 1990 (ADA), someone may have a disability when age-related changes in function make it more difficult to get around at home, participate in their community, or go to work. Although people who are aging often don't think of themselves as having a disability, according to the ADA, having a "physical or mental impairment that substantially limits a major life activity" equates to a disability. More than 30 percent of Americans over age 65 and more than 50 percent of those over age 75 have some kind of disability, including difficulties seeing, hearing, and walking. Under the ADA, it isn't the cause of the disability that matters, but what it means in everyday life.[15]

Selected Aspects of Accommodations for Passengers With Disabilities (2019-S-41)

The ADA provides people with a disability the right to access and participate in the same day-to-day activities as everyone else, and Section 504 of the Rehabilitation Act of 1973 (Rehabilitation Act) prohibits discrimination on the basis of disability in federally assisted programs. According to the ADA, PANYNJ was required to identify key stations in its PATH system and make those stations accessible and usable by people with a disability by July 1994. In addition, the Rehabilitation Act requires airport (and terminal) operators to be responsible for implementing and maintaining boarding accessibility.

Key findings: PANYNJ was not in compliance with selected aspects of the ADA and Rehabilitation Act: four of 14 PATH stations and several access points at the PABT were not accessible to persons in wheelchairs and proper signage was not installed; at several PATH stations, the raised rubber platform edges, which alert travelers with visual impairments of the edge of the platform, were in poor condition; and there were no written agreements between airport and terminal operators allocating responsibilities for meeting the boarding requirements with all of its airport operators and carriers.

Key recommendations: Ensure that passengers with a disability have access to all gates at PABT; maintain PATH's tactile platform-edge tile in good condition; renovate facilities for wheelchair accessibility or otherwise ensure signs are posted; and ensure that there are agreements in place with terminal operators regarding the provision of services to passengers with a disability and that the provisions of these agreements are implemented.

15 Americans with Disabilities Act, Fact Sheets, Aging and the ADA

Resulting agency action: The PANYNJ response to the draft report agreed with most of the recommendations, took actions to implement them, and committed to finalizing the implementation of the remaining recommendations. PANYNJ officials disagreed with the recommendation for PANYNJ to act at locations where its properties are adjacent to MTA stations. However, in the interest of providing better access to passengers with a disability, auditors urged PANYNJ to revisit its position.

Selected Aspects of Accommodations for Passengers With Disabilities (Follow-Up) (2022-F-24)

In a follow-up to the prior PANYNJ audit, auditors determined the extent of implementation of the initial audit report's seven recommendations. During the initial audit, auditors found that PANYNJ was not in compliance with selected aspects of the ADA and Rehabilitation Act – specifically at certain PATH stations and PABT gates – and there were opportunities for PANYNJ to improve its access and its oversight in these areas. Auditors also found that PANYNJ had no written agreements between airport and terminal operators allocating responsibilities for meeting the boarding requirements with all airport operators and carriers, as required by federal regulation.

Resulting agency action: PANYNJ made progress in addressing the issues identified in the initial report, having implemented five recommendations and partially implemented two recommendations.

Status	Recommendations
Implemented	1. Improve connections for transfer between PANYNJ's bus terminals/stops and the MTA subway stations.
Implemented	2. Ensure that passengers with disabilities have access to all gates at PABT.
Implemented	3. Maintain PATH's tactile platform-edge tile in good condition.
Implemented	4. Renovate facilities, such as the PATH stations and platforms at PABT, so that they are wheelchair accessible. If the station cannot be made wheelchair accessible, the reasons should be documented and, where this is not structurally doable, PABT should post signage with clear directions to the nearest station where access is available.
Partially Implemented	5. Ensure that there are agreements in place with terminal operators regarding the provision of services to passengers with disabilities, and ensure that the provisions of these agreements are implemented.
Partially Implemented	6. Require the terminal operators to forward copies to PANYNJ of complaints received regarding services to passengers with disabilities.
Implemented	7. Collaborate with organizations serving the disabled or persons with disabilities to learn about the needs of the disabled community and test the website for ease of use.

Elder Care Facilities and Services/Programs

Department of Health *(DOH)*

DOH promotes and protects the health of New Yorkers through prevention, science, and the assurance of quality health care delivery, and administers a wide range of public health programs, including the State's Medicaid Program.

As people age, they are more likely to experience underlying health conditions and decreased immune function, making the risk of infection more serious. Older adults are also more likely to live in congregate settings, such as long-term care facilities and nursing homes. When contagious diseases spread in such settings, it can be harder to implement physical distancing and quarantine measures to limit exposure and unnecessary transmission. This makes infection control strategies critical for older adults in congregate settings.

Use, Collection, and Reporting of Infection Control Data (2020-S-55)

Infection control is a key concept in achieving DOH's mission to protect and promote the health of New Yorkers through prevention, science, and the assurance of quality health care delivery. Infection control, involving measures as simple as handwashing and as sophisticated as disinfection of surgical instruments or the use of personal protective equipment, is an essential component of any health care delivery system. Although strong infection control practices are always essential, the COVID-19 pandemic elevated their importance. Older people are at a greater risk of developing severe and life-threatening symptoms, and the highly contagious nature of COVID-19 had devastating consequences for older populations residing in congregate settings. DOH is responsible for overseeing health care facilities (nursing homes, hospitals, and long-term care facilities – collectively referred to as facilities) and ensuring they comply with federal and State regulations. Facilities are required to establish and maintain an infection control program, with written policies and procedures designed to provide a safe, sanitary, and comfortable environment and help prevent the development and transmission of disease and infection. DOH collects and reports infection control data via the Nosocomial Outbreak Reporting Application (NORA), Health Electronic Response Data System (HERDS), and nursing home and infection control surveys.

Key findings: Instead of providing accurate and reliable information during the COVID-19 public health emergency, DOH conformed its presentation to the Executive's narrative, often reporting data in a manner that misled the public. DOH was not transparent in its reporting of COVID-19 deaths at nursing homes, and for certain periods during the pandemic, understated the number of deaths at nursing homes by as much as 50 percent. From April 2020 to February 2021, DOH failed to account for approximately 4,100 deaths due to COVID-19. Despite collecting a substantial amount of different data from NORA, HERDS,

and its nursing home surveys, DOH does not routinely analyze the data broadly, nor does it take advantage of certain other data sources, to detect interfacility outbreaks, geographic trends, and emerging infectious diseases or to shape its infection control practices and policies and its oversight of facilities. Auditors also found varying degrees of reliability with the data DOH uses, reducing its effectiveness for informed decision making and for promoting strong infection prevention and control policy recommendations. Persistent underinvestment in public health over the last decade may have limited DOH's ability to prepare and respond in the most effective way. However, better data and information systems and an established system of proactive infection control reviews for facilities prior to the pandemic would have provided DOH with more accurate and complete information early on and would have helped facilities be better prepared. Moreover, once the pandemic began, rapid and sustained public health interventions, including surveillance, infection control, and mitigation efforts, were critical to curtailing COVID-19 transmission to decrease the impact on vulnerable populations. However, such efforts are resource-intensive, and DOH was not adequately equipped. DOH does not use the various data sources at its disposal to promote strong infection control practices through policy recommendations and oversight in response to this – or any other – infectious disease event.

Audit impairment: DOH introduced delays during the audit, with auditor requests for information languishing at times for months. Further, DOH officials frequently would not answer auditors' questions posed during scheduled meetings, and instead asked auditors to submit questions in writing, to be answered at a later date.

Key recommendations: Auditors made numerous recommendations to both DOH and the Executive to strengthen the State's ability to address public health emergencies effectively, efficiently, and transparently.

Resulting agency action: DOH agreed that many of the report's recommendations – including expanding and improving available data, looking for newer and better ways to inform New Yorkers about its public health initiatives, and requesting and evaluating further resources to carry out DOH's public health responsibilities – were worthy goals. However, DOH disagreed with the report's conclusions in their entirety, stating that the audit report did not fairly address or take into account: the significant and successful attempts its personnel made to enhance and transform existing data collection; the various types of quantitative and qualitative information personnel used to assist in responding to the COVID-19 pandemic; the various practical trade-offs that exist between different types of infection and mortality data; or the affirmative efforts that DOH personnel made over the past several years to enhance both the scope and reliability of the information collected from nursing homes and hospitals to meet the challenges faced in the ongoing pandemic.

Subsequent Legislative action that impacts the program: On December 7, 2022, the Executive enacted ***A6052/S1785-A***, which amended PHL Section 2803(12)(a)(i)(A) and added a new clause to Section 2803(12)(a)(ii)(C) to require

residential health care facilities to include additional communication and protection information in their pandemic emergency plans. Facilities must inform residents and authorized family members/guardians within 12 hours of identification of the presence of an infection in either a staff member or resident and protect residents by preparing separate accommodations for those at risk of infecting others. On March 3, 2023, the Executive enacted law ***A627/S845*** to clarify when family members and resident representatives must be updated of confirmed infections in a nursing home and to ensure facilities follow federal guidance related to grouping of residents.

On December 22, 2021, the Executive enacted ***A6057-A/S1783-A***, which amended the PHL by adding a new Section 2803-aa that required DOH to establish an annual program for audits of nursing homes commencing October 1, 2021 for purposes of measuring specific core competencies related to infection control. On March 18, 2022, the Executive enacted ***A8775/S7726*** to amend the start date of the infection control audits to December 1, 2022. The audits shall use a checklist consistent with focused infection control survey standards issued by the federal Centers for Medicare and Medicaid Services. Nursing homes failing to meet all metrics will be subject to additional infection control audits at 90-day intervals until they are compliant. DOH may also pursue administrative penalties, including a citation for violation of infection control standards, and impose civil monetary penalties pursuant to PHL Section 12.

Use, Collection, and Reporting of Infection Control Data (Follow-Up) (2023-F-13)

In a follow-up to the previous DOH audit, auditors determined the extent of the implementation of the initial audit report's five recommendations. During the initial audit, auditors found that DOH often presented data in a manner that misled the public, resulting in a lack of transparency and understatement of COVID-19 deaths at nursing homes by as much as 50 percent. Auditors also found that persistent underinvestment in public health over the last decade may have limited DOH's ability to prepare and respond effectively.

Resulting agency action: DOH made progress in addressing the issues identified in the initial report, having implemented one recommendation, partially implemented one recommendation, and did not implement two recommendations. The Executive Chamber partially implemented one recommendation.

Status	Recommendations
Partially Implemented	1. DOH: Develop and implement policies, procedures, or processes to: • Expand use of infection control data, including but not limited to NORA, HERDS, and nursing home survey data, to identify patterns, trends, areas of concerns, or non-compliance, and use this information as the basis for policy recommendations for infection control practices and for executing nursing home surveys, as necessary; • Improve quality of publicly reported data; • Strengthen communication and coordination with localities on collection, reporting, and use of infection control-related data; and • Collect supplemental data through additional sources, such as the ICAR tool, and incorporate its use with current data sets.
Not Implemented	2. DOH: Provide guidance to facilities on how to submit information into NORA and maintain support for data submitted on HERDS surveys to improve data quality, consistency, and accountability.
Not Implemented	3. DOH: Develop and implement processes to improve controls over additions and deletions from the Centers for Medicare & Medicaid Services' (CMS') database and determine if publicly reported nursing home survey data is reliable.
Implemented	4. DOH: Evaluate and request resources as necessary to establish a foundation to adequately address public health emergencies in furtherance of DOH's mission.
Partially Implemented	5. Executive: Assess and document the adequacy of the internal control environment at DOH and the Executive Chamber, and take necessary steps to ensure the control environment is adequate, including cooperation with authorized State oversight inquiries, communication with localities, and external reporting.

Department of Health *(DOH)*

Older adults, including the more than three million over age 65 in New York State, are more apt to have a chronic illness, such as hypertension, diabetes, arthritis, or memory loss, requiring more frequent visits to health care facilities. According to DOH, there are approximately 90,000 older adults residing in New York State nursing homes, where many residents may not have the ability to advocate for themselves. For these reasons, OSC's audit of the Patient Safety Center (PSC) showed DOH could be doing more to increase patient safety for all New Yorkers, including those residing in nursing homes.

Patient Safety Center Activities and Handling of Revenues (2019-S-15)

The Patient Health Information and Quality Improvement Act of 2000 (Act), also known as Lisa's Law, was named after Lisa Smart, a 30-year-old woman who died in 1997 as a result of a medical error introduced during surgery by a physician with a history of negligence unknown to the patient. DOH is responsible for monitoring and enforcing facilities' and individuals' compliance with applicable federal and State laws and regulations. Regulatory enforcement occurs through a formal

resolution process, which may culminate in stipulated settlement agreements (Orders), including penalty amounts. Pursuant to PHL, a portion of the penalties – amounts in excess of $2,000 per violation – imposed against facilities or individuals found to be in violation of certain sections of law is allocated to a special revenue fund created specifically to support PSC expenditures. DOH's Bureau of Accounts Management (Revenue) is responsible for overseeing the PSC special revenue account, including the collection of penalties and the allocation of funds into the account.

Key findings: DOH needed to improve its oversight of PSC revenues and related activities to ensure that the PSC account is receiving all revenue due. A lack of formalized policies and procedures and poor internal communications contributed to PSC revenue either not being collected or not being properly allocated to the PSC account for PSC-related activities. While penalty payment plans are allowed for certain respondents, DOH did not monitor their compliance with these legally binding payment terms, and respondents are potentially not being held accountable for the full extent of the penalty imposed for their misconduct. Notably, while the enacted State budget provided DOH with an appropriation to spend from the PSC fund for non-personal service expenditures, PSC costs have been paid for by the General Fund – the major operating fund of the State – and federal funding.

Key recommendations: Develop procedures to ensure Revenue is informed of all Order codes applicable to the PSC account; take steps to enhance accountability over PSC account activities; and develop formal policies and procedures documenting the basis for approving Order terms, including fine amounts, payment plans, and referrals to licensing authorities.

Resulting agency action: DOH's 180-day response indicated that its Division of Legal Affairs implemented an improved process to communicate to Revenue how amounts collected are to be allocated. DOH also indicated it increased accountability over PSC account activities by coding PSC receivables at the time of booking, allowing payments to be immediately allocated to the PSC account. Additionally, officials stated they have instituted a process for past-due payments whereby they send a collection letter to the delinquent party – which, in cases of installment payment plans, includes notification that the entire amount is now due resulting from payment terms not being met – followed by a second collection letter, and finally referral of the amount still owed (including reinstated suspensions, if any) to the Department of Taxation and Finance for collection. Further, DOH officials indicated they implemented written policies related to enforcement, including: the use of a matrix setting forth the methodology for settlement amounts and approval requirements; limited use of payment plans, including limits on the number of installments and the length of the pay-off period; and referrals to licensing authorities.

Patient Safety Center Activities and Handling of Revenues (Follow-Up) (2023-F-16)

In a follow-up to the above DOH audit, auditors determined the extent of implementation of the initial audit report's four recommendations. During the initial audit, auditors found that DOH had generally met the primary objectives of the PSC regarding data reporting, collection, and analysis as well as the dissemination of health care information, including public access to such information. However, they found a lack of formal guidance governing certain enforcement and record-keeping practices. Auditors also found that DOH needed to improve its oversight of PSC revenues and related activities to ensure that the PSC account is receiving all revenue due.

Resulting agency action: DOH made significant progress in addressing the issues identified in the initial report, having implemented all four of the report's recommendations.

Status	Recommendations
Implemented	1. Develop procedures to ensure Revenue is informed of all Order codes that are applicable to the PSC account, both currently and as new codes develop.
Implemented	2. Take steps to enhance accountability over PSC account activities. At a minimum, this should include: • Finalizing and processing outstanding reclassifications to the PSC account for the eight newly identified Order codes. • Implementing a process to improve the tracking of expected revenues and improve the process to disburse revenues to the appropriate account. • Developing procedures to track payments and enforce Orders when respondents fail to pay according to Order terms. • Improving communication between Legal and Revenue regarding Order payment plan terms and improving enforcement efforts when payment plan terms have been violated.
Implemented	3. Develop formalized policies and procedures documenting the basis for approving Order terms including fine amounts, payment plans, and referrals to licensing authorities.
Implemented	4. Institute a process whereby the Nurse Aide Registry is formally notified about Orders that contain qualified findings of sufficient and credible evidence of patient rights violations, and enhance the tracking and accountability efforts for those individuals who have a history of repeat patient rights incidents.

Finance

Department of Financial Services *(DFS)*
Department of State *(DOS)*
New York State Office for the Aging *(NYSOFA)*
Office of Temporary and Disability Assistance *(OTDA)*
State University of New York *(SUNY)*

DFS is the State's financial regulatory agency, responsible for overseeing nearly 3,000 financial institutions. Its goals are not only to ensure the health of these entities but also to empower consumers and protect them from financial harm.

DOS serves to make New York State's communities more resilient and progressive; to improve the lives of its residents by helping launch new businesses across the State; and to reinvigorate the State's economy.

NYSOFA, the State's primary aging services agency, is responsible for serving its constituency through advocacy, development, and delivery of person-centered, consumer-oriented, and cost-effective policies, programs, and services.

OTDA is responsible for supervising programs that provide assistance and support to eligible families and individuals.

SUNY is the largest comprehensive system of public education in the nation, serving nearly 1.3 million students.

The overarching goal of financial literacy is to educate individuals on how to earn, spend, save, borrow, and protect their money.[16] A strong foundation of financial literacy can help support various life goals – such as making informed decisions about retirement and social security benefits – and may make people less vulnerable to fraud. Older adults are frequently targeted by scammers, but staying financially literate can help them make sound decisions, feel secure, and avoid falling victim to fraud.[17]

Selected State Agencies' Roles in Financial Literacy (2020-S-53)

According to the New York State Comptroller's internal Executive Order on Financial Literacy, financial literacy, including a strong understanding of the basic principles of managing personal finances, borrowing, debt, and investing, directly affects citizens' prosperity and quality of life and is inextricably linked to the economic health of the State. Nevertheless, many Americans remain unprepared for financial emergencies – a point that the COVID-19 pandemic brought greater attention to. In 2021, New York State enacted legislation that created a single repository of links to all State agencies and authorities' financial literacy

16 Financial Literacy and Education Commission's "My Money Five"
17 Financial Literacy for Seniors

information and programs. All agencies and authorities are required to provide all relevant new and updated financial literacy-related education information to DFS, which is responsible for posting the information on its website.

Key findings: Although each of the audited agencies are involved, to some degree, in financial literacy efforts, and some collaboration exists, there did not appear to be a coherent strategy or plan to coordinate these efforts statewide, which would provide a stronger level of service to New Yorkers. While DFS posts links on its website of financial literacy information provided by agencies and authorities, as required, at the time of the audit work, it had taken no action to help ensure that all agencies subject to the law provided relevant information and/or links. As of June 2022, fewer than 15 of the State's 100-plus Entities were represented on DFS' Financial Help for New Yorkers webpage. Of the four agencies audited, only three – NYSOFA, OTDA, and SUNY – were represented; DOS was not. While DOS, OTDA, and SUNY generally sought to identify and reach critical and vulnerable consumer groups through their financial literacy efforts, SUNY is the only agency that attempted to measure gains in individuals' knowledge after participating in financial literacy offerings. Further, despite its advocacy role on behalf of the elderly – one of the State's most critical and vulnerable consumer groups – NYSOFA disclaimed having any role in administering or overseeing any financial literacy programs. DOS, OTDA, and SUNY have access to information and data that may help them evaluate and improve their financial literacy offerings but generally didn't use this information or, where applicable, communicate it to partners to identify potential strengths, weaknesses, and topic areas that warrant greater focus.

Key recommendations: *DFS* – Work with agencies and authorities that are subject to the law to ensure they are providing the required information to enhance consumer financial literacy and education and that it is accessible on DFS' website; and *NYSOFA* – Identify and pursue ways to enhance financial education and literacy among older New Yorkers.

Resulting agency action: In response to the audit's findings: *DFS* noted it is fully compliant with all relevant laws and regulations regarding its efforts in the area of financial literacy. It noted its agreement with OSC's finding that a well-implemented coordination plan "would provide a stronger level of service to New Yorkers." Because of this, DFS said it would take steps to follow OSC's recommendation to work with State agencies and authorities to encourage them to provide the required information, and committed to posting links to its financial literacy content on the DFS website. *NYSOFA* indicated it disagreed with the definition of financial literacy as not being useful for its programs but agreed with and approved of the concept and intent of OSC's recommendation. However, it disagreed as to the recommendation's inclusion in OSC's audit report because NYSOFA considered it to be a new public policy initiative for which it did not have authorization or approved funding to pursue programs using the definitions in the audit. NYSOFA further stated it would coordinate with DFS to obtain information about and access to existing financial educational outreach programs applicable

to older adults for inclusion on NYSOFA's website and would consider issuance of an information memorandum to the local Area Agencies on Aging (AAA), informing them of the availability of these educational outreach programs.

Legislative action: On January 28, 2021, the Executive enacted law ***A976/S876***, which amended Chapter 324 of the laws of 2020, requiring DFS to provide financial information for consumers on its website by January 1, 2022. The information shall include basic banking and personal financial management, how credit scores are determined and ways to establish good credit, options for investing and increasing savings, practices to protect personal information, and other related topics. The amendment also required every agency and authority to provide DFS with any appropriate information by November 1, 2021, and by November 1 each year thereafter, to enable DFS to include this information on its website. Lastly, the amendment required DFS to update this information on its website at least annually.

Housing

Homes and Community Renewal *(HCR)*

HCR is the State's affordable housing agency, with a mission to build, preserve, and protect affordable housing and increase homeownership throughout New York State. HCR comprises several different offices and agencies, including the Housing Trust Fund Corporation (HTFC).

Many older individuals desire to remain in their homes for as long as possible (age in place). Most older adults live in single-family homes. The majority of these homes are now at least 40 years old and therefore may present maintenance challenges for their owners.[18] For low-income homeowners over the age of 60, this can be particularly challenging as emergent home repairs or code violations are often cost prohibitive. "A record number of households are cost burdened and will have few affordable housing options as they age."[19] This makes OSC's audit of HCR's oversight of the Residential Emergency Services to Offer Home Repairs to the Elderly (RESTORE) Program well-timed to ensure its goals are being achieved and emergency housing repair assistance is reaching the older adult population across the State.

Oversight of the Residential Emergency Services to Offer Home Repairs to the Elderly Program (2020-S-4)

HTFC administers the RESTORE program, which assists senior citizen homeowners with the cost of addressing emergencies and code violations that pose a threat to their health and safety or that affect the livability of their

18 Joint Center for Housing Studies of Harvard University, Housing America's Older Adults 2019, page 3
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homes. The program is administered locally by not-for-profit corporations and municipalities (referred to as Local Program Administrators, or LPAs) that are awarded funds through an application process. LPA applications that demonstrate sufficient organizational capacity and resources to complete the proposed program on time, efficiently, and effectively are generally given preference. For the three funding years 2017–19, HTFC granted 49 RESTORE program awards, totaling approximately $6.13 million, to 36 LPAs for an estimated 785 projects to assist seniors.

Key findings: HCR needed to improve its process for selecting LPAs and ensuring RESTORE program funds reach elderly residents from more counties and within the prescribed time frames to better support those needing assistance. For instance, inaccurate scoring on seven of 30 sampled LPA applications (23 percent) resulted in at least three LPAs being inappropriately awarded funds while other LPAs were denied the opportunity for funding. Additionally, LPAs were not properly administering the RESTORE program and were not using awarded funds within required time frames to ensure emergency repairs were addressed promptly. For the three-year period, the 49 RESTORE awards granted went to just 36 LPAs to serve only 36 of the 62 counties in the State. More targeted outreach regarding the RESTORE program could increase statewide participation in the application process and result in better distribution of funds. Furthermore, there were significant delays between when HTFC received notice of available funding and when RESTORE funds were made available to LPAs, delaying the start of projects and assistance to seniors.

Key recommendations: Develop objective scoring guidelines to promote consistency and transparency in scoring and selecting LPA applications; identify LPAs that have shown they are unable to use awarded RESTORE funds within the contracted period and provide timely assistance; increase outreach and support to LPAs in counties that have not applied for or did not receive RESTORE program awards; and improve the timeliness of awarding RESTORE program funds to LPAs.

Resulting agency action: In its 180-day response, HCR indicated it developed and implemented application scoring guidance to ensure consistent and objective rating and ranking among reviewers; it also specified allowable scoring against specific review criteria. HCR also implemented a three-pronged approach to enable LPAs to use RESTORE funding within the contracted period, including grant webinar training and one-on-one meetings with new awardees and those without awards in the most recent three years; increased monitoring efforts to ensure projects are complying with program requirements and allowing program managers to work with awardees to cure deficiencies at the beginning of the program; and implemented a process to consistently review and evaluate requests to extend grant agreements.

Subsequent Legislative action that impacts the program: On August 8, 2022, the Executive enacted ***A10271/S9193***, which amended Private Housing Finance Law Section 1262 by increasing the time line for completion and amount spent on

emergency home repairs for low- to moderate-income senior citizens through the RESTORE program.

Oversight of the Residential Emergency Services to Offer Home Repairs to the Elderly Program (Follow-Up) (2022-F-18)

In a follow-up to the above RESTORE audit, auditors determined the extent of implementation of the initial audit report's six recommendations. During the initial audit, auditors found that HCR could improve its process for selecting LPAs and ensuring RESTORE program funds reach elderly residents from more counties and within the prescribed time frames to better support senior homeowners in need of assistance. In addition, LPAs were not properly administering the RESTORE program and were not using awarded funds within the required time frames to ensure emergency repairs were addressed promptly. Furthermore, there were significant delays between when HTFC received notices of available funding and when RESTORE funds were made available to LPAs, delaying the start of projects and assistance to seniors.

Resulting agency action: HTFC made progress in addressing the issues identified in the initial audit report. Officials implemented four recommendations and partially implemented the remaining two recommendations.

Status	Recommendations
Partially Implemented	1. Develop objective scoring guidelines to promote consistency and transparency in scoring and selecting LPA applications.
Partially Implemented	2. Maintain clear, contemporaneous documentation (e.g., supporting scores, including deductions) during the LPA application scoring process.
Implemented	3. Identify LPAs that have shown they are unable to use awarded RESTORE funds within the contracted period and provide timely assistance.
Implemented	4. Increase monitoring of LPAs for RESTORE program compliance and establish a process for LPAs to consistently track compliance with program requirements, including timeline, bidding, and PMD [Property Maintenance Declaration] provisions.
Implemented	5. Increase outreach and support to LPAs in counties that have not applied for or did not receive RESTORE program awards.
Implemented	6. Improve timeliness of awarding RESTORE program funds to LPAs.

New York City Department of Housing Preservation and Development *(HPD)*

New York City Housing Development Corporation *(HDC)*

HPD is the nation's largest municipal housing preservation and development agency. Its mission is to promote the quality and affordability of the city's housing and the strength and diversity of its many neighborhoods. HDC is the nation's largest municipal housing finance agency and seeks to increase the supply of

multi-family housing, stimulate economic growth, and revitalize neighborhoods by financing the creation and preservation of affordable housing for low-, moderate-, and middle-income New Yorkers. HPD and HDC work together to administer various programs to assist in the development and rehabilitation of housing for senior citizens, including the Senior Affordable Rental Apartments Program (SARA Program), federal Section 202 Supportive Housing for the Elderly Program (Section 202 Program), and the Senior Citizen Homeowner Assistance Program (SCHAP).

Housing is expensive for many older adults, whose incomes often are fixed or decline over time. In 2021, nearly 11.2 million older adults in the United States were cost burdened, meaning they spent more than 30 percent of household income on housing costs. This is at an all-time high and is a significant increase from the 9.7 million recorded in 2016. Likewise, homelessness is rising among older individuals. Though government programs provide crucial housing assistance to millions of older adults, demand dramatically outpaces supply.[20]

Housing for Seniors (2021-N-4)

The SARA Program provides affordable housing for seniors who are age 62 and older – or age 55 and older if homeless – with income up to 60 percent of the area median income. Thirty percent of units must also be set aside for homeless seniors. Rentals are made available via a lottery system, and marketing or managing agents – designated by the housing developments – are responsible for managing the lottery, wait lists, and resident selection. The Section 202 Program works with the U.S. Department of Housing and Urban Development (HUD) to provide assisted rental housing throughout NYC. HPD and HDC jointly published a Marketing Handbook – Policies and Procedures for Resident Selection and Occupancy (Handbook), which includes policies and procedures for evaluating applications and selecting tenants. SCHAP was administered, under agreement with HPD, by the Parodneck Foundation for Self-Help and Community Development, Inc. (Parodneck). Under SCHAP, which HPD stopped funding in May 2020, eligible senior citizen homeowners could apply for home repair loans to eliminate conditions such as those potentially detrimental to their health.

Key findings: HPD and HDC need to do more to effectively oversee the awarding of senior housing units as well as their senior homeowners' assistance program. Under the SARA Program, senior housing units were left vacant for long periods of time, including six apartments at one building that were left vacant for an average of almost three years. Two of these were fully furnished apartments designated for homeless applicants. At another housing development, 65 of 80 apartments, including 13 reserved for homeless individuals, remained vacant approximately seven months after they became available despite a waiting list of 12,050 applicants. In addition, housing units were not always awarded to the correct applicants, and one development under the Section 202 Program was using waiting lists with significant inaccuracies. Under SCHAP, auditors identified

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several instances where program requirements were not being met. This included properties with outstanding violations at the time homeowners received SCHAP loans; however, the violations were not remedied as required. Additionally, HPD did not effectively monitor efforts by Parodneck to enforce loan repayments for recipients who had defaulted on their loans. For example, HPD did not attempt to collect loan repayments from the beneficiary of a borrower's estate until about two and a half years after Parodneck notified HPD that the borrower had passed away.

Key recommendations: *HPD:* Take appropriate actions, including periodically reviewing rent rolls/vacancy reports and coordinating with managing agents, to identify and promptly fill vacant apartments; and work with Parodneck to follow up with SCHAP loan recipients to ensure they meet program requirements, and to take appropriate remedial action, including collecting amounts owed from borrowers who default on their loans and ensuring that outstanding violations are resolved. *HDC:* Review waiting lists and increase oversight of marketing/ managing agents to ensure applicants are selected in the correct order for receiving apartments or removed from waiting lists if they are no longer eligible.

Resulting agency action: In their joint 180-day response, HPD and HDC stated that they had already taken steps to improve oversight of awarding senior housing units and their senior homeowners' assistance program and that they had recently enhanced their efforts via implementation of the online application system Housing Connect and through additional engagement with Parodneck.

Conclusion

New York's older adult population includes relatives, friends, and neighbors, many of whom worked throughout their lifetime to spend their later years in comfort and provide the next generation with an easier path. OSC remains steadfast in the protection of the State's older adult population in addition to other vulnerable populations. OSC's audit work will continue to focus audit resources on critical older adult programs to determine whether they are being carried out according to applicable statutes and regulations and have sufficient controls to ensure efficient and effective use of assets. Where OSC finds this not to be the case, audits will make substantive recommendations for Entities to take corrective action. Further, these audits may, and often do, illustrate the need for relevant legislative action in order to effect improved protections for older adults.

Appendix

Protecting Our Elderly Population: Select Elder Care Program Audits (2021–2023)

Audit Report Information				Select Elder Care Audit Focus					
Audit #	Audit Name	Agency/ Authority/ NYC Agency	# Recs	Elder Abuse*	Safety	Health	Housing	Nursing Home	Access
2020-S-2	Oversight of Adult Protective Services Programs	OCFS	3	X	X	X			
2023-F-6	Oversight of Adult Protective Services Programs (Follow-Up)	OCFS	N/A	X	X	X			
2021-N-5	Oversight of Shelter Placements	DSS	9	X	X	X	X		X
2020-S-47	Monitoring of Select Programs	NYSOFA	5	X	X	X	X		X
2023-F-2	Monitoring of Select Programs (Follow-Up)	NYSOFA	N/A	X	X	X	X		X
2020-N-5	Oversight of the Home Delivered Meals Program	DFTA	12	X	X	X			X
2021-N-9	Case Management	DFTA	8	X	X	X	X		X
2020-S-16	Oversight of Telemental Health Services	OMH	3		X	X			X
2022-F-22	Oversight of Telemental Health Services (Follow-Up)	OMH	N/A		X	X			X
2020-S-19	NEW NY Broadband Program	ESD	3		X	X			X
2019-S-41	Selected Aspects of Accommodations for Passengers With Disabilities	PANYNJ	7		X	X			X
2022-F-24	Selected Aspects of Accommodations for Passengers With Disabilities (Follow-Up)	PANYNJ	N/A		X	X			X
2020-S-55	Use, Collection, and Reporting of Infection Control Data	DOH	5	X	X	X		X	
2023-F-13	Use, Collection, and Reporting of Infection Control Data (Follow-Up)	DOH	N/A	X	X	X		X	
2019-S-15	Patient Safety Center Activities and Handling of Revenues	DOH	4	X	X	X		X	
2023-F-16	Patient Safety Center Activities and Handling of Revenues (Follow-Up)	DOH	N/A	X	X	X		X	
2020-S-53	Selected State Agencies' Roles in Financial Literacy	DFS, DOS, NYSOFA, OTDA, and SUNY	5	X	X				
2020-S-4	Oversight of the Residential Emergency Services to Offer Home Repairs to the Elderly Program	HCR	6		X	X	X		X
2022-F-18	Oversight of the Residential Emergency Services to Offer Home Repairs to the Elderly Program (Follow-Up)	HCR	N/A		X	X	X		X
2021-N-4	Housing for Seniors	HPD, HDC	6		X	X	X		X
Total			**76**						

*Elder Abuse: Physical, sexual, or psychological abuse as well as financial exploitation or neglect by caregivers. And, as amended by A8799/S7779, incorporates identity theft into the definition of elder abuse.

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