

93.041 SPECIAL PROGRAMS FOR THE AGING – TITLE VII,
CHAPTER 3 – PROGRAMS FOR PREVENTION OF ELDER
ABUSE, NEGLECT, AND EXPLOITATION (ELDER ABUSE
PREVENTION)

State Project/Program: SPECIAL PROGRAMS FOR THE AGING – TITLE VII,
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PREVENTION)

**U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
ADMINISTRATION ON AGING**

Federal Authorization: Older Americans Act of 1965, Title III, Parts A and Section 702b, 705 and 721 (as amended 2000), Public Law 89-73, as amended; Public Law 90-42, 81 Stat. 106; Public Law 91-69, 83 Stat. 108; Public Law 93-29, 87 Stat. 30; Public Law 93-351, 88 Stat. 357; Public Law 94-135, 89 Stat. 713; Public Law 95-65, 91 Stat. 269; Public Law 95-478, 92 Stat. 1513; Public Law 97- 115, 95 Stat. 1595; Public Law 98-459, 98 Stat. 1767; Public Law 100- 175, 101 Stat. 926; Section 705, Public Law 100-628; 42 U.S.C. 3022- 3030(p); Public Law 102-375; Public Law 114-144, as amended.

**N. C. Department of Health and Human Services
Division of Aging and Adult Services**

Agency Contact Person – Program:

Kathryn Lanier
Chief, Elder Rights Section
(919) 855-3429
Kathryn.Lanier@dhhs.nc.gov

Agency Contact Person – Financial:

Kent Woodson, Budget Officer
(919) 855-3445
kent.woodson@dhhs.nc.gov

N. C. DHHS Confirmation Reports:

SFY 2019 audit confirmation reports for payments made to Counties, Local Management Entities (LMEs), Managed Care Organizations (MCOs), Boards of Education, Councils of Government, District Health Departments and DHSR Grant Sub-recipients will be available by mid-October at the following web address: <https://www.ncdhhs.gov/about/administrative-offices/office-controller/audit-confirmation-reports>. At this site, click on the link entitled “Audit Confirmation Reports (State Fiscal Year 2018-2019)”. Additionally, audit confirmation reports for Nongovernmental entities receiving financial assistance from DHHS are found at the same website except select “Non-Governmental Audit Confirmation Reports (State Fiscal Years 2017-2019)”.

The Auditor should **not** consider the Supplement to be “safe harbor” for identifying audit procedures to apply in a particular engagement, but the Auditor should be prepared to justify departures from the suggested procedures. The Auditor **can** consider the Supplement a “safe harbor” for identification of compliance requirements to be tested if the Auditor performs reasonable procedures to ensure that the requirements in the Supplement are current. The grantor agency may elect to review audit working papers to determine that audit tests are adequate.

The Division of Aging and Adult Services (DAAS) issues a Notice of Grant Award (NGA) each fiscal year when funds are allocated to the Area Agencies on Aging (AAA). DAAS also revises

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NGAs during the fiscal year as necessary. Auditors should review the NGAs on file at the AAA to determine actual funding amounts. The last NGA issued for the year shows the total amount of funds by source awarded to the AAA.

GENERAL INTRODUCTION

The Division of Aging and Adult Services (DAAS) is the State Unit on Aging (SUA) as referenced in the Older Americans Act of 1965 as reauthorized October 17, 2006. The Division administers funding under Titles III, V, and VII of the Older Americans Act as well as a variety of other funds both Federal and State in nature. The largest program or set of programs administered by the Division is the Home and Community Care Block Grant (HCCBG). This block grant is a pooling of resources used to fund services authorized by both the Older Americans Act and the North Carolina General Assembly. This pool is made up of Parts B, C1, C2, and E of Title III and State funds. In addition, the HCCBG is also funded with Social Services Block Grant (SSBG) funds administered by the Division of Social Services via the State's Block Grant Funding Plan which provides for a substantial transfer of SSBG funds to the DAAS for the HCCBG. Meal programs are supplemented by United States Administration on Aging Nutrition Services Incentives Program (NSIP) at a rate set by the Division.

The mission of the NC DAAS and the Area Agencies on Aging (Area Agencies are subunits of the 16 Lead Regional Organizations in North Carolina) is to provide services to the State's elderly (60+) population, enabling those individuals to remain in their homes for as long as possible while at the same time providing care and a safe environment in their later years.

I. PROGRAM OBJECTIVES

The objective of the Elder Abuse Prevention Program is to provide for (1) public education and outreach services to identify and prevent abuse, neglect, and exploitation of older individuals; (2) receipt of reports of such abuse, neglect, and exploitation; (3) active participation of older individuals participating in programs under this Act through outreach, conferences and referral of such individuals to other social service agencies or sources of assistance if appropriate and with the consent of older individuals to be referred; and (4) the referral of complaints and other reports of abuse, neglect, or exploitation of older individuals to law enforcement agencies, public protective service agencies, licensing and certification agencies, ombudsman programs, or protection and advocacy system if appropriate.

II. PROGRAM PROCEDURES

Funds are provided to States for distribution to the Area Agencies on Aging. The Area Agencies use these funds to educate the public concerning elder abuse issues. Area Agencies are encouraged to publicize elder abuse issues, hold workshops, training seminars and conduct any other forum which will bring elder abuse issues to the public eye and/or participate in development of reporting systems which will enhance the abilities of the Ombudsman program to report and track client complaints. State appropriations are combined with Title VII funds and distributed according to the intrastate funding formula. A local match of 10% is required.

The Area Agency monitors the Elder Abuse events and activities to ensure that funds are used for their intended purpose.

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III. COMPLIANCE REQUIREMENTS

In developing audit procedures for testing the compliance requirements with this Aging grant, auditors should refer to the matrix to identify which of the 12 compliance requirements (Part 3 Uniform Guidance 2 CFR part 200 Compliance Supplement) are applicable. In addition to the general requirements that are indicated on the matrix, the following requirements also apply.

A. ACTIVITIES ALLOWED OR UNALLOWED

Title VII Subtitle A, Chapter 3 authorizes States and Area Agencies to carry out programs with respect to the prevention of abuse, neglect, and exploitation of older individuals. The Older Americans Act indicates that prevention may include public education, outreach, receipt of complaints or reports of abuse and voluntary case referral to appropriate agencies (OAA, Sec. 721, 2006 Amendments). Each Area Agency must develop, as part of the Area Plan, specific activities that address the Elder Abuse program objectives. Since an Area Plan covers more than one year, it may be necessary to review any approved revisions to establish the specific activities for the year being audited.

B. ALLOWABLE COSTS/COST PRINCIPLES

All grantees that expend State funds (including federal funds passed through the N. C. Department of Health and Human Services) are required to comply with the cost principles described in the N. C. Administrative Code at 09 NCAC 03M .0201.

G. MATCHING, LEVEL OF EFFORT, EARMARKING

State appropriations are combined with Title VII funds and distributed to Area Agencies under the intrastate funding formula. These combined funds require a 10% local match. The local match can be in the form of cash, in-kind or any combination of cash and in-kind. The Area Agency's local resources must be available in a sufficient amount to meet the matching requirement of the Elder Abuse expenditures claimed for reimbursement. The regional hold harmless levels are to be maintained at a minimum at the following year 2000 levels:

| <u>AAA Regional Designation</u> | <u>2000 Expenditures</u> |
|---------------------------------|--------------------------|
| A | \$4,840 |
| B | \$8,128 |
| C | \$5,022 |
| D | \$4,973 |
| E | \$6,004 |
| F | \$21,260 |
| G | \$27,445 |
| J | \$12,071 |
| K | \$4,722 |
| L | \$7,381 |
| M | \$2,155 |
| N | \$4,772 |
| O | \$7,288 |
| P | \$8,647 |
| Q | \$6,196 |
| R | \$3,422 |

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L. REPORTING

1. Following the completion of planned Elder Abuse Prevention activities, all activities' results including a brief narrative, must be documented in the DAAS Ombudsman Documentation and Information Reporting System, contemporaneously or as soon as practicable after the events occur, but no later than the end of the designated quarter (October, January, April and August).
2. Actual expenditures that support each planned Elder Abuse activity are reported through the Division's Aging Resource Management System and can be found in report series ZGA 060.

N. SPECIAL TESTS AND PROVISIONS

Any change to the initial budget/allocation of funds for the Long-Term Care Ombudsman program must have written approval from the Division.

Suggested Audit Procedures (For Auditors of AAAs, pass-through agencies)

- Examine any budget amendments and ascertain that all adjustments to original annual allocations for Elder Abuse activities within the Area Agency budgets are substantiated with written approval from the DAAS Chief Budget Officer or Director.