

**93.041 SPECIAL PROGRAMS FOR THE AGING – TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ADBUSE, NEGLECT, AND EXPLOITATION**

---

**State Project/Program:** SPECIAL PROGRAMS FOR THE AGING – TITLE VII, CHAPTER 3 – PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION (ELDER ABUSE 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  
(919) 855-3429  
[Kathryn.Lanier@dhhs.nc.gov](mailto:Kathryn.Lanier@dhhs.nc.gov)

**Agency Contact Person – Financial:**

Helen Tack  
(919) 855-3400  
[helen.l.tack@dhhs.nc.gov](mailto:helen.l.tack@dhhs.nc.gov)

**Address Confirmation Letters To:**

SFY 2022 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 DHHS Grant Subrecipients 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 2021-2022)”. 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 \(State Fiscal Years 2020-2022\)](#)”.

---

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.

Auditors may request documentation of monitoring visits by the State Agencies.

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

This compliance supplement must be used in conjunction with the OMB 2022 Compliance Supplement which will be issued in the summer. This includes “Part 3 - Compliance Requirements,” for the types that apply, “Part 6 - Internal Control,” and “Part 4 - Agency Program” requirements if the Agency issued guidance for a specific program. The OMB Compliance Supplement is Section A of the State Compliance Supplement.

The North Carolina 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 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.

**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.

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

**III. COMPLIANCE REQUIREMENTS**

Noted below in the following matrix are the types of compliance requirements that are applicable to the federal program. These Types are determined by the federal agency, noted as “Y,” on the “Matrix of Compliance Requirements” located in Part 2 of the OMB 2022 Compliance Supplement; however, the State Agency may have added the Type and this is noted by “Y.” If the State determines that the federal requirement does not apply at the local level or if the State modifies the federal requirements, this is noted in the supplement under the type of compliance requirement. If the federal and/or State agencies have determined that the type is not applicable, it is noted by “N.”

If the Matrix indicates “Y,” the auditor must determine if a particular type of compliance requirement has a direct and material effect on the federal program for the auditee. For each such compliance requirement subject to the audit, the auditor must use the OMB 2022 Compliance Supplement, Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and Part 4 (which includes any program-specific requirements) to perform the audit.

If there is no program listed on the “Matrix” in Part 2 or Part 4, the State has determined the Type that is applicable. If a Type is determined to be direct and material, the auditor should refer to the requirements found in Part 3 and listed in this supplement.

A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/ Cost Principles	Cash Management	Eligibility	Equipment/ Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	N	Y	N	N	N	Y	N	Y

**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.

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

---

**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.

Level of Effort and Earmarking is not applicable at the local level.

**L. REPORTING**

1. The Ombudsman annual report 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 801.

**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 Procedure (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.