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OFFICE OF THE STATE COMPTROLLER

August 21, 2002

Ms. Patricia P. Pine, Ph.D.  
Director  
New York State Office for the Aging  
2 Empire State Plaza  
Albany, New York 12223

Re: Report 2002-F-12

Dear Ms. Pine:

Pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law, we have reviewed the actions taken by officials of the New York State Office for the Aging (NYSOFA) as of July 3, 2002, to implement the recommendations contained in our audit report, *Coordination of Transportation for the Elderly* (Report 98-S-35). Our report, which was issued on September 11, 2000, reviewed NYSOFA's role in monitoring and overseeing transportation services available to the elderly.

**Background**

NYSOFA promotes, coordinates, and administers Federal, State and local programs and services for New York State residents aged 60 or older. NYSOFA oversees a network of 59 Local Area Agencies on Aging (Area Agencies), which plan, coordinate and provide services to the elderly (or seniors). The Area Agencies are sponsored by county and municipal governments (including New York City), tribal governments, and not-for-profit organizations. According to the 2000 census, more than 3.2 million New Yorkers were at least 60 years old.

According to the Federal Older Americans Act of 1965, each Area Agency is required to develop a local services plan (Plan) for providing a comprehensive and coordinated system of services to the elderly. These services are to include nutritional services and supportive services, such as transportation. In developing the plan, each Area Agency is required to determine the extent of need for these services, as well as the extent to which the need is met by existing public and private programs. The Plan is submitted to NYSOFA's for approval every four years and updated annually. Annually, NYSOFA also visits each Area Agency to review a portion of their updated plan.

State regulations reinforce the Federal requirements by specifying that a needs assessment and resource allocation plan be completed as part of the process through which priorities are determined and funding is targeted by Area Agencies in each four-year planning cycle. The needs assessment is supposed to indicate the extent of need for supporting services, nutrition services, and

multi-purpose senior centers. The resource allocation plan outlines service priorities and funding for the next planning cycle. The State regulations also require that, to the extent practicable, the range of service needs in the various parts of the area be quantified by the needs assessment. NYSOFA's procedures further state that a thorough needs assessment should produce an accurate estimation of unmet need.

### **Summary Conclusion**

In our prior audit, we concluded that, in order to identify and prioritize unmet transportation needs among the elderly as intended, NYSOFA needed to provide additional guidance to the Area Agencies to ensure that the methodology used to perform the needs assessment produce a meaningful and useful estimate of unmet needs. In addition, we recommended that NYSOFA monitor the Area Agencies more closely to ensure the accuracy and reliability of the data they provide.

In our follow-up review, we found that NYSOFA is in the process of providing additional guidance related to local services plans to Area Agencies in identifying and prioritizing the unmet transportation needs of the elderly. NYSOFA will soon begin the process of revising its planning policies and procedures, and is providing training in the planning area. The revised policies and procedures will require needs assessments that produce meaningful estimates of unmet needs, and identify and prioritize unmet transportation needs among the elderly.

These initiatives appear to adequately address the recommendations from our original audit. However, while NYSOFA has been developing and beginning to implement these initiatives since the issuance of our prior audit in September 2000, because the next four-year planning cycle covers the period 2004-2008, we are unable to test the full implementation and effects of these planned initiatives at this time. Therefore, we cannot conclude that the intended results of the recommendations will be achieved and that the recommendations are fully implemented.

### **Summary of Status of Prior Audit Recommendations**

NYSOFA officials have partially implemented both recommendations contained in our prior audit report.

### **Follow-up Observations**

#### **Recommendation 1**

*Monitor the development of local service plans to ensure that data is obtained in support of the unmet needs identified in the plans and is used to quantify, to the extent practicable, these unmet needs.*

Status – Partially Implemented

Agency Action – NYSOFA is in the process of undertaking actions that are expected to result in data being obtained to support and quantify the unmet transportation needs of the elderly during the next four-year planning cycle (2004-2008). These actions include providing

written guidance to Area Agencies on conducting needs assessments and analyzing requests for services, and offering information on “Effective Planning in the Aging Network” for Area Agency personnel through a series of seven regional training sessions that were conducted in June and July 2002. During these sessions, Area Agency personnel received training on data collection, planning processes, and needs assessments. The training is designed to allow each Area Agency to set service delivery priorities that are based on quantifiable needs information.

NYSOFA informed us that the written procedures for Area Agencies to follow in developing the next Four-Year Plan will be finalized and distributed with the Four-Year Plan forms no later than September 2003.

Changes to the procedures that NYSOFA staff follow when reviewing and approving the Plans submitted by Area Agencies will be finalized in November 2003, and training will be provided to NYSOFA staff at that time. NYSOFA is also considering modifying the checklist its staff uses to review the Plans to provide additional guidance on reviewing needs assessment information.

### **Recommendation 2**

*Ensure that unmet needs are identified in a consistent and meaningful manner by the Area Agencies. To help ensure this, provide a more specific definition of unmet service needs and instruct the Area Agencies to prioritize actual unmet needs.*

Status – Partially Implemented

Agency Action – NYSOFA’s annual evaluation of the Area Agency’s 2003 updated Plans will contain specific and detailed questions related to transportation services carried out by Area Agencies. In addition, NYSOFA intends on making changes to the Four-Year Plan document for 2004-2008 that may result in a more consistent and meaningful identification of unmet needs by each Area Agency. NYSOFA’s training seminars during June and July 2002 on “Effective Planning in the Aging Network” included segments on identifying and prioritizing unmet service needs.

Major contributors to this report were Richard Sturm, Donald Geary, and Bob Mainello.

We would appreciate your response to this report within 30 days, indicating any actions planned or taken to address any unresolved matters discussed in this report. We also thank the management and staff of NYSOFA for the courtesies and cooperation extended to our auditors during this audit.

Very truly yours,

William P. Challice  
Audit Director

cc: Cindy Marshall  
Deirdre Taylor