



# On-Site Monitoring Manual

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## Access & Intake-Area Agencies on Aging

**Non-Federal Entity Name (AAA):**

-

**DADS Staff:**

-

**Non-Federal Entity Staff:**

-

**Date of On-Site Monitoring:**

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# The Monitoring Process

Definition: *An evaluation of the fiscal and program activities of area agencies on aging to assure effective, efficient, and coordinated administration and programs.*

**Outcome:** Area Agencies on Aging (AAA) accomplish their area plan goals within the terms of their contract.

**Goal:** To verify AAA compliance with applicable federal, state and department rules, regulations, policies and procedures.

## Monitoring

The monitoring process is a means by which the Texas Department of Aging & Disability Services, Access & Intake - Area Agencies on Aging section (DADS, A&I - AAA) evaluates AAA compliance with applicable federal and state requirements as well as department rules, regulations, policies and procedures.

A risk assessment is completed for each AAA. Areas reviewed include issues identified through desk and on-site reviews of contract program, fiscal and reporting activities, and interaction with an AAA. The risk assessment serves as the foundation for identifying areas to be evaluated as part of the monitoring process. It also identifies areas for which a lower level of monitoring review may be considered.

The monitoring manual is to be used as a guide. On-site monitoring encompasses both fiscal and program areas. Time permitting, staff member(s) performing the monitoring will complete all sections of the manual. Areas not reviewed or not applicable to the AAA will be noted in the monitoring manual by staff to serve as supporting documentation. During the monitoring process, other issues or concerns may be mitigated. This may require the review of additional documentation, staff interviews, or on-site review of provider documentation. The goal of the documentation process is for the monitoring staff to be able to support the monitoring was conducted consistently for all reviews.

Each section of the monitoring manual and its worksheets is to be fully completed with appropriate documentation of monitoring activities maintained in a consistent manner across all AAA files, including those areas with no resulting findings. For each section documentation must be maintained in the monitoring file to support the results of the monitoring review of compliance requirements such as allowable costs, program income, in-kind and AAA review of service providers and must include:

- a schedule of sample items tested,
- an outline of the attribute tested for the respective sample item on the schedule,

- the conclusion reached, and
- at least one copy of the respective sample item used to reach a conclusion.

As part of the monitoring process, the AAA is required to complete a self-assessment workbook. This workbook is sent to the AAA 30 days prior to the monitoring. Worksheets in the AAA self-assessment workbook are referenced in this manual as “SAXX”.

A&I-AAA staff completes an internal workbook when reviewing program participant files.

A minimum of 40 consumer files are selected across strategies for the on-site review. More samples will be taken depending on risk/findings for program and fiscal review.

Fiscal review will include completion of the following Work Papers (WP):

- Work Paper 10: Prior Review Results (WP10.1)
- Work Paper 10: Status (WP10.2)
- Work Paper 20: General Ledger Reconciliation (WP20);
- Work Paper 30: Level of Effort (WP30.1)
- Work Paper 30: Payment Allowability (WP30.2)
- Work Paper 40: Indirect Cost Allocation (WP40)
- Work Paper 50: Subrecipient Audit (WP50)
- Work Paper 60: Service Eligibility (WP60)
- Work Paper 70: Fixed Assets
- Work Paper 80: Program Income, InKind, Match, Earmarking (WP80)

Program Client File On-Site Workbook will include completion of the following Work Papers (WP):

- Work Paper 110: Legal Assistance (WP110.1)
- Work Paper 110: Legal Awareness (WP110.2)
- Work Paper 120: Care Coordination-Caregiver Support (WP120)
- Work Paper 170: Nutrition (WP170)

## Definitions

**Concern:** A situation that exists that is less than material, but may warrant attention, involving a deficiency or potential deficiency in internal control and/or noncompliance or potential noncompliance with provisions of applicable rules, regulations, contracts or grant agreements, standards, or expected performance. A Concern may result in a required action needed from the Area Agency on Aging.

**Contractual Costs:** Independent contractor expenditures related to services provided through subrecipient and/or contractor agreements.

**Corrective Action:** Action used to correct an identified issue of contractual or legal non-compliance.

**Finding:** A situation that exists involving a deficiency in internal control and/or noncompliance with provisions of applicable rules, regulations, contracts or grant agreements, standards, and/or expected performance. A Finding must result in a required action needed from the Area Agency on Aging.

**Necessary Documentation:** Documents provided by DADS and the Area Agency on Aging related to planning, conducting, and reporting for each monitoring. This includes the schedule of sample items tested, the attributes of the sample items and the conclusions based on the sample items tested.

**Observation:** A situation that exists that is worthy of noting, involving potential deficiencies in internal control and/or potential noncompliance with provisions of applicable rules, regulations, contracts or grant agreements, standards, or expected performance. An Observation requires no required action needed from the Area Agency on Aging.

**Payment Requests:** Working capital cash advance or reimbursement, if eligibility is not met.

**Sanction:** An action taken when it is determined that a failure to comply with the terms of a contract which governs the use of monies appropriated under that contract has occurred.

**Sections:** Formerly "Work Paper" in the on-site monitoring manual. Sections detail instructions for each segment being reviewed by DADS fiscal and/or program staff.

**Self-Assessment Workbook:** Workbook containing worksheets developed for the AAA to provide self-evaluation information prior to on-site monitoring.

**Subrecipient and/or Contractor:** Vendors, providers, and subcontractors may simultaneously be referred to as a subrecipient, and/or contractor.

**Super Circular:** The OMB Uniformed Administrative Requirements, Cost Principals and Audit Requirements for Federal Awards; effective December 26, 2014 under the Federal Register. (Also known as Omni Circular and UGG.)

**Work Paper:** Workbooks created and used by DADS fiscal and program staff to record pertinent information, obtained throughout the on-site monitoring visit and desk reviews, while reviewing materials requested in Sections. Work Paper documentation will be used to support concerns, observations, or findings, if applicable.

## Prior Monitoring of Non-Federal Entity

**Objective:** Determine if necessary steps have been taken by the AAA to satisfactorily resolve identified problems from prior on-site monitoring(s), desk reviews and performance measure testing. Determine if the AAA has implemented policies and procedures, and has followed corrective action plans to prevent the reoccurrence of previous findings.

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### Governing Document

N/A

### Area of Responsibility

Fiscal & Program

### Scope

- Identify all findings in prior monitoring activities, specifically, the most recent on-site monitoring visit
- Identify all Corrective Action Plans required by the Department as a result of all desk-reviews
- Identify all Sanctions required by the Department and resulting corrective actions

## Necessary Documentation

### From DADS, A&I - AAA Central File

- Copy of the previous monitoring finding letter, the response received detailing corrective actions, and closing letter for additional instructions required
- Copies of documents that support the resolution of the findings
- Copies of Sanctions and resulting corrective actions; include resolution
- Prior Review Results WP10.1
- Status WP10.2

## Procedures for A&I/AAA Staff

### Prior to On-site

- 1) Review the monitoring report for the most recent monitoring of the AAA. This report includes all findings of the Department and AAA management responses from the initial report through the conclusion of the monitoring process. Identify any areas for which rules or regulations have changed.

*Reviewer Note:* Enter any notes, comments, other

- 2) Any repeat finding will be identified by staff in the appropriate Section of this monitoring manual. Clearly identify the source document (i.e. sanction letter, monitoring report, corrective action) of any prior findings or other issues for which a repeat finding is determined.

*Reviewer Note:* Enter any notes, comments, other

- 3) On the conclusion page of this Section, list all applicable findings for the most recent monitoring of the AAA, Corrective Action Plans and the Sections each is associated with.

### On-site

- 1) On the conclusion page of this Section note any repeat finding(s).

**Conclusion – Prior Monitoring of Non-Federal Entity**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# General Ledger Reconciliation

**Goal 1:** To determine if the AAA's general ledger reconciles to year-end reports submitted by the AAA.

**Goal 2:** To determine if payments made year-to-date to the AAA's by DADS reconcile to general ledger.

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## Governing Document

DADS AAA – PI 200, 304, 307, and 312

Texas Administrative Code

Office of Management and Budget  
2 CFR Chapter I, Chapter II, Part 200, et al.  
Uniform Administrative Requirements, Cost Principles, and Audit  
Requirements for Federal Awards; Final Rule

UGMS

Federal Register

## Area of Responsibility

Fiscal

## Scope

Verify expenditures are allowable to support the accuracy of the AAA's fiscal reporting. Reconcile prior year closeout (all DADS, A&I - AAA funds, local cash, program income and in-kind reported) to the general ledger. Reconcile current year-to-date payments (DADS, A&I - AAA funds) to the general ledger. Significant variances will require explanation.

## Necessary Documentation

### From DADS, A&I - AAA Central File and Payment Data Base

- Previous year Closeout Report – Final ASAW Current Year AAA's *Detail Payment by Service & CFDA* Report. This is a year-to-date report and should include all payments up to the date of the monitoring.

- General Ledger Reconciliation WP20

### **From AAA**

- Previous year general ledger
- Current year general ledger
- Chart of Accounts
- Financial Statements from the accounting software system with coding filtered by service, and by fund to support the request activity for prior year and current
- Financial Statements supporting expenditures
- AAA/Parent Agency Self-Assessment SA20 or AAA internal documents exported from the proprietary accounting system or electronic tools to reflect detailed itemization of expenditures and payments may be substituted for the SA20

### **Prior Monitoring Finding(s) and Corrective Action Plan (s)**

- 1)** If prior finding(s) or Corrective Action Plan(s) are listed, review finding(s) or Corrective Action Plan(s) and determine if the current monitoring covered the policies, procedures, and/or data relevant to the finding(s) or Corrective Action Plan(s). If it did not, request policies, procedures, and/or additional data to verify the corrective action required by the finding(s) or Corrective Action Plan(s) are in place and in use by the AAA.
- 2)** If a current finding is a repeat finding, or results from failure to follow a Corrective Action Plan, ensure the AAA is advised of the possibility of a sanction.

### **Procedures for A&I/AAA Staff**

#### **On-site**

#### **Previous Fiscal Year Closeout**

- 1)** Reconcile the AAA's closeout report with the general ledger. Determine if the amounts agree by service and funding source.

*Reviewer Note:* Enter any notes, comments, other

**Current Fiscal Year**

- 2) Compare the AAA's *Detail Payment by Service & CFDA* report to the AAA's general ledger.

*Reviewer Note:* Enter any notes, comments, other

**Prior Fiscal Year**

- 1) Reconcile the AAA's expenditures identified in the closeout report with the general ledger. Determine if the amounts agree.
- 2) Review audit requirements to ensure the funds are identified correctly for auditing purposes.

*Reviewer Note:* Enter any notes, comments, other

Review fiscal activities and validate allowability of expenditures.

## Conclusion- General Ledger Reconciliation

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Allowability of Payment Activity

**Goal 1:** To ensure subrecipient compliance with Federal rules and regulations with regard to level of effort, and earmarking. To establish assurance through the verification of expenditures and payment requests, payroll allocation schedules, timesheets, financial statement activity, and performance reporting systems.

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## Governing Documents

DADS AAA – PI 200, 304, 307, and 312

Texas Administrative Code

Office of Management and Budget  
2 CFR Chapter I, Chapter II, Part 200, et al.  
Uniform Administrative Requirements, Cost Principles, and Audit  
Requirements for Federal Awards; Final Rule

UGMS

The Older American's Act

Federal Register

## Area of Responsibility

Fiscal and Program

## Scope

Verification of the allowability of expenditures to support the accuracy of the AAA's fiscal reporting. Sampling will be a minimum of 10 selected transactions by strategy, and instances of risk or other criteria noted resulting in modification of sample sizes will be documented by occurrence. Verification of the accuracy, supporting documentation, timeliness and compliance of payment requests.

Verification of the allowability of payroll transactions to support the accuracy of the AAA's fiscal reporting. Sampling will be pulled from the list of active and non-active employees at a minimum of 50% or 10 selected staff members. Instances of risk or other criteria noted

resulting in modification of sample sizes will be documented by occurrence. Verification of the accuracy, supporting documentation, timeliness and compliance of payment requests.

## **Necessary Documentation**

### **From DADS, A&I - AAA Central File and Data Bases**

- Copy of selected Payment Request
- Level of Effort WP30.1
- Payment Allowability WP30.2

### **From AAA**

- An itemized list or database of all expenditures supporting the selected Payment Request .
- Subrecipient and/or contractor invoices, copy of checks, vouchers, payroll stubs or vouchers, timesheets, bank statements, and any respective financial reports related to the sample list provided.
- General ledger or appropriate financial statements
- An internal list of all active and non-active employees for the test month
- Any internal payroll allocation schedule of employee by service, and by fund
- Any budgeting tools used to allocation payroll percentages by service, by fund
- AAA recipient and/or contractor agreements
- AAA payment policies

## **Prior Monitoring Finding(s) and Corrective Action Plan(s)**

- 1)** If prior finding(s) or Corrective Action Plan(s) are listed, review finding(s) or Corrective Action Plan(s) and determine if the current monitoring covered the policies, procedures, and/or data relevant to the finding(s) or Corrective Action Plan(s). If it did not, request policies, procedures, and/or additional data to verify the corrective action required by the finding(s) or Corrective Action Plan(s) are in place and in use by the AAA.
- 2)** If a current finding is a repeat finding, or results from failure to follow a Corrective Action Plan, ensure the AAA is advised of the possibility of a sanction.

## Procedures for A&I/AAA Staff

### Prior to On-site

Select a Payment Request for the current year. To ensure an adequate sample of subrecipient and/or contractor payments, the Payment Request selected should contain Payment Requests for multiple services. The Payment Request selected should be at least one month prior to monitoring to ensure required information (bank statements, general ledgers, etc.) will be available during the on-site monitoring. Use SA30 to prepare a minimum of 10 selected transactions by strategy.

### On-site

- 1) Because the self-assessment worksheet is a verification of the amount requested on the Payment Request, the self-assessment worksheet total should equal the amount of the Payment Requests.
  - a) If the self-assessment worksheet total is less than the Payment Request by more than 5%, the AAA must provide an explanation of the over request of funds.

*Reviewer Note:* Enter any notes, comments, other

- 2) Review the Payment Request received from DADS A&I-AAA. Compare the dates the AAA received payment from DADS, A&I - AAA to the date payments were made to providers. Analyze the time between the date the check was written and the date the check cleared the bank. Was the amount of time based on AAA's policy?

*Reviewer Note:* Enter any notes, comments, other

- 3) Select a sample of at least 10 transactions by Strategy from the payment request. Compare the amounts for the listed services on the worksheet with the Payment Request. Obtain the supporting documentation to validate allowability and payment verification. The payment amount reported should match the supporting documentation. Based on the review of these payments, additional invoices may be requested. This includes invoices, bank statements, cancelled checks, contracts, journals, and the general ledger.

*Reviewer Note:* Enter any notes, comments, other

The Federal Register, Office of Management and Budget 2 CFR Chapter I, Chapter II, Part 200, et al., Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule states that a non-Federal entity must be paid in advance under certain terms. Reimbursement is the preferred method when those requirements are not met.

- a. Discuss the non-Federal entity's process for payment methodologies.

*Reviewer Note:* Enter any notes, comments, other

Level of Effort: If the basis for indirect is total program cost, the amount charged to each of the services must be based on the services total cost. Because AAAs receive administrative funds to administer all programs, the indirect calculated on services that cannot have indirect charged to them (homemaker, congregate meals, home delivered meals, transportation, etc.) must be charged to AAA Administration. Indirect may only be charged to AAA's direct services. Any service the AAA can charge staff-time to can have indirect charged to the service.

- b. Verify that the indirect cost and salaries related to direct services were accurately charged to the appropriate service.

*Reviewer Note:* Enter any notes, comments, other

Select a sample of a least 50% or minimum of 10 employees from the provided employee list. Validate the employee activities, projected & actual, in the four areas below. Complete the Level of Effort WP30.1 and validate results of the reconciliation after all four areas are complete. A three step validation will be conducted as follows:

- Projection vs. Actual
- Actual vs. Timesheet
- Actual vs. SPURS/Reporting Documents

- 1)** Payroll Verification of actual activity from the agency payroll and/or accounting systems.

Determine the payment verification of sampled items through a review of cleared vouchers, paychecks, and checks clearing the bank statement and record data into the Level of Effort WP30.1.

*Fiscal Reviewer Note:* Enter any notes, comments, other

- 2)** Timesheet (or equivalent) verification of actual activity from the agency payroll and/or accounting systems. Enter timesheet activity and payroll distribution reports from the Accounting/ Payroll System and record data into the Level of Effort WP30.1.

*Fiscal Reviewer Note:* Enter any notes, comments, other

- 3)** Is a Payroll Projection Schedule of allocated employee time or percentages from the agency's internal processes being used for budgeting purposes?

*Fiscal and/or Reviewer Note:* Enter any notes, comments, other

- 4)** Verification of performance data based on review of SPURS/reporting documents.

Determine performance data reasonably supports the verification of payroll, timesheet, and projections for all chosen employees

*Fiscal and/or Reviewer Note:* Enter any notes, comments, other

- 5)** Defined by Section §200.430 in Super Circular: Time sheets are not specifically required, therefore, if the agency uses budgeted amounts for Payroll Allocations, review the internal controls in place to ensure adjustments are made so that final amounts of labor hours are charged to the proper awards and programs. Obtain evidence of written policies for this process as required in the 40 TAC RULE §85.201.

*Fiscal and/or Reviewer Note:* Enter any notes, comments, other

**Conclusion- Allowability of Payment**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Indirect Cost Allocation

**Goal 1:** Determine if indirect costs charged by the parent organization of the AAA are incurred in accordance with their approved plan and that expenditures conform to federal guidelines.

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## Governing Document

Texas Administrative Code

Uniform Grant Management Standards

Office of Management and Budget  
2 CFR Chapter I, Chapter II, Part 200, et al.  
Uniform Administrative Requirements, Cost Principles, and Audit  
Requirements for Federal Awards; Final Rule

Federal Register

## Area of Responsibility

Fiscal

## Scope

Verification of charges to the indirect cost rate, indirect cost pool, and fringe benefit rate are allowable and are made in accordance with an approved plan.

## Necessary Documentation

### From DADS, A&I - AAA Central File

- Obtain a copy of the current year indirect cost proposal and approval letter from the cognizant agency and/or state coordinating agency.
- Indirect Cost Allocation WP40

### From AAA

- If DADS, A&I - AAA is not the coordinating agency:
  - Copy of the current year indirect cost rate proposal and approval letter.

- General ledger charges to the indirect cost pool
- Copy of current year approved fringe benefit rate, if applicable

### **Prior Monitoring Finding(s) and Corrective Action Plan(s)**

- 1) If prior finding(s) or Corrective Action Plan(s) are listed, review finding(s) or Corrective Action Plan(s) and determine if the current monitoring covered the policies, procedures, and/or data relevant to the finding(s) or Corrective Action Plan(s). If it did not, request policies, procedures, and/or additional data to verify corrective action required by the finding(s) or Corrective Action Plan(s) are in place and in use by the AAA.
- 2) If a current finding is a repeat finding or results from failure to follow a Corrective Action Plan, ensure the AAA is advised of the possibility of a sanction.

### **Procedures for A&I/AAA Staff**

#### **On-site**

- 1) Review the indirect cost plan and determine if indirect is based on personnel cost (salaries and benefits), or any other methodology and note process below.

*Reviewer Note:* Enter any notes, comments, other

- 2) Identify if the non-federal entity has a Federal cognizant agency to approve indirect cost rate plans. If a state agency is the state coordinating agency, as defined in UGMS, verify that the 10% de Minimus indirect cost rate, as stated in the Super Circular, is not exceeded.

*Reviewer Note:* Enter any notes, comments, other

- 3) Review the current indirect cost plan and approval letter. Validate evidence of an active cost plan and approval letter.

*Reviewer Note:* Enter any notes, comments, other

- 4) Using the test month, in the current fiscal year, review indirect costs charged. Notify the AAA a detail general ledger of indirect charges for the selected month must be available for review on-site. Identify general ledger journal report provided. Using the WP 40,

review and compare that indirect charges are in line with the approved indirect cost plan. Obtain explanation(s) for any questionable charge(s).

*Reviewer Note:* Enter any notes, comments, other

**5)** Determine whether or not the cost categories are consistent with the approved indirect cost plan.

*Reviewer Note:* Enter any notes, comments, other

a) Are the indirect costs charged in accordance with the approved indirect cost plan?

*Reviewer Note:* Enter any notes, comments, other

**Conclusion- Indirect Cost Allocation**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Subrecipient Audits

**Goal 1:** Determine if AAA subrecipient providers have met the Federal audit requirements. Determine if the AAA has reviewed the audits and is providing adequate oversight.

**Goal 2:** Determine if the AAA is aware of the recent new Office of Management and Budget directive issued on December 26, 2013, and effective December 26, 2014, including raising the dollar threshold for single audits and revising the major program determination and risk assessment criteria.

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### Governing Document

Texas Administrative Code

Office of Management and Budget  
2 CFR Chapter I, Chapter II, Part 200, et al.  
Uniform Administrative Requirements, Cost Principles, and Audit  
Requirements for Federal Awards; Final Rule

UGMS

Federal Register

### Area of Responsibility

Fiscal

## Scope

Super Circular requires the review of Subrecipient Audits be completed within 9 months of the end of the subrecipient's audit period. AAA management must issue a decision on audit findings within 6 months after receipt. Validate whether the audit report review was timely and the appropriate corrective action by the subrecipient was complete on all audit findings.

## Necessary Documentation

### From DADS

- Perform a randomized sample of at least 25% of the subrecipient's reported on the self-assessment worksheet

### From AAA

- Subrecipient contracts- for sample selection
- A schedule to support the subrecipient review process and tracking
- Policy and procedure for receipt and review of provider audits
- Hard-copy audit, audit files including review sections, letters to providers, and/or documentation supporting determination of audit requirements
- Subrecipient Audit (WP50)
- The AAA internal schedule used to reflect the reviewing and tracking process of Subrecipient Audits

## Prior Monitoring Finding(s) and Corrective Action Plan(s)

- 1)** If prior finding(s) or Corrective Action Plan(s) are listed, review finding(s) or Corrective Action Plan(s) and determine if the current monitoring covered the policies, procedures, and/or data relevant to the finding(s) or Corrective Action Plan(s). If it did not, request policies, procedures, and/or additional data to verify corrective action required by the finding(s) or Corrective Action Plan(s) are in place and in use by the AAA.
- 2)** If a current finding is a prior finding or results from failure to follow a Corrective Action Plan, ensure the AAA is advised of the possibility of a sanction.

## Procedures for A&I/AAA Staff

### Prior to On-site

Provide the AAA with self-assessment SA50. The AAA is required to complete the self-assessment worksheet prior to the entrance of the on-site monitoring team.

### On-site

- 1) Review and recognize through notation with regard to the AAA's and/or Parent Agency's policy and procedure for identifying subrecipients who qualify as having met the current \$750,000 threshold to conduct an annual single audit under Super Circular, Section §200.501.

*Reviewer Note:* Enter any notes, comments, other

- 2) As required under Super Circular, Section §200.501, review the AAA's internal schedule of review, and results in order to determine the supporting documentation is reasonable to the review process. Validate the review was conducted and corrective actions for findings occurred.
  - a) If applicable, obtain a copy of the internal schedule of evidence of the review process.

*Reviewer Note:* Enter any notes, comments, other

- 3) Select a random sample of at least 25% of subrecipient providers for review. Request Subrecipient Audit files, including audit review Sections, letters to subrecipient, and/or documentation supporting determination of audit requirements.
  - a) If a subrecipient is not required to submit an audit review, verify documentation supports the provider does not meet minimum requirements.

*Reviewer Note:* Enter any notes, comments, other

- b) Verify audit information (date received, date approved, etc.) on the self-assessment (SA50) matches the documentation.

*Reviewer Note:* Enter any notes, comments, other

- c) Does the audit report list findings/questioned costs concerning internal control weaknesses, issues of non-compliance, or questioned costs? If so:
      - i. Was the issue addressed with the provider?

*Reviewer Note:* Enter any notes, comments, other

ii. Has the issue been resolved?

*Reviewer Note:* Enter any notes, comments, other

iii. Was a letter of acceptance sent within the timeframe required by Super Circular, Section §200.501?

*Reviewer Note:* Enter any notes, comments, other

**4)** Determine if the AAA is aware of the new Office of Management and Budget 2 CFR Chapter 1, Chapter II, Part 200 consolidation of federal circulars under final rule for the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards issued on December 26, 2013, effective December 26, 2014. Also referred to as “UGG” or “Super Circular”.

*Reviewer Note:* Enter any notes, comments, other

**Conclusion- Subrecipient Audits**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Service Eligibility

**Goal 1:** Determine if the AAA is reviewing the service providers' fiscal, programmatic and reporting policies and procedures for compliance with their subrecipient and/or contractor agreements and all applicable federal, state and departmental rules, regulations, policies and procedures.

**Goal 2:** Determine if the AAA is taking the necessary steps to verify client eligibility and the accuracy and correctness of information reported to the Department.

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## Governing Document

Texas Administrative Code 85.201, 202, AAA-TA 500 and 503

IRS

Office of Management and Budget  
2 CFR Chapter I, Chapter II, Part 200, et al.  
Uniform Administrative Requirements, Cost Principles, and Audit  
Requirements for Federal Awards; Final Rule

Federal Register

## Area of Responsibility

Program and Fiscal

## Scope

A comparison of the source documentation at the provider level with the information reported to the AAA and a verification of what the AAA reported to the Department via the Quarterly Performance Report (QPR) and the statewide electronic reporting system. Verification source documentation/information is accurate, complete and in compliance for fiscal, performance, and program.

Reconciling supporting documentation from the provider with what was reported to the AAA and the Department.

## **Necessary Documentation**

### **From DADS**

- Service Eligibility WP60

### **From AAA**

- AAA self-assessment SA60
- Based on SA60, select a sample of 6 AAA subrecipient and/or contractor files to determine service eligibility criteria and for quality assurance review.

## **Prior Monitoring Finding(s) and Corrective Action Plan(s)**

- 1) If prior finding(s) or Corrective Action Plan(s) are listed, review finding(s) or Corrective Action Plan(s) and determine if the current monitoring covered the policies, procedures, and/or data relevant to the finding(s) or Corrective Action Plan(s). If it did not, request policies, procedures, and/or additional data to verify corrective action required by the finding(s) or Corrective Action Plan(s) are in place and in use by the AAA.
- 2) If a current finding is a prior finding or results from failure to follow a Corrective Action Plan, ensure the AAA is advised of the possibility of a sanction.

## **Procedures for A&I/AAA Staff**

### **Prior to On-site**

- 1) Review the AAA's Performance Measure Testing policies and procedures.
- 2) Provide the AAA with Self-Assessment SA60

### **On-site**

- 1) Determine if selected sample of provider files include the following criteria:
  - a) IRS Form W-9 or Assumed Name Certificate (D.B.A)
  - b) Conflict of Interest as applicable
    - i. Employees, Board Members, Contractors, etc.
  - c) Certificate of Debarment as applicable

- d) Assurances
- e) Certification/Credentials/License as applicable
- f) Certificate of General Liability Insurance

*Reviewer Note:* Enter any notes, comments, other

- 2)** Review monthly reports required from the subrecipients and/or contractors. The review will consist of:
- a) Comparing the subrecipient and/or contractor agreement rate vs. rate paid the provider (the goal is for the subrecipient and/or contractors' authorized rate to reconcile with rate paid by the AAA and is completed as part of WP20 or as part of internal documentation provided by the AAA);

*Reviewer Note:* Enter any notes, comments, other

- b) Comparing the invoice amounts to the provider summary documentation (the goal is for the invoiced amount to reconcile with provider summary documentation, such as rosters or time sheets and is completed as part of WP20 or as part of internal documentation provided by the AAA); and

*Reviewer Note:* Enter any notes, comments, other

- c) If payments to providers are less than the invoice amount, the AAA must show documentation for the remaining balance of the request from the provider (i.e., pay 1/12 contract maximum per month, program income).

*Reviewer Note:* Enter any notes, comments, other

- d) Verify subrecipient and/or contractor rates, agreement dates, and payment criteria (i.e., due dates for invoices, payment time periods) on the subrecipient and/or contractor agreements and match the information on the payment documents. Track results on the Service Eligibility Tool.

*Reviewer Note:* Enter any notes, comments, other

- e) Verify the invoices listed on the worksheet are applied to the correct service.

*Reviewer Note:* Enter any notes, comments, other

- 3)** Based on issues identified during the review of the information provided in 1-3, interviews with staff and additional supporting documents may be requested.

*Reviewer Note:* Enter any notes, comments, other

Document conclusion(s) on this Section under the heading of "Conclusion." Statements must be supported by the attached worksheets as well as other information available about the subrecipient and/or contractor operations.

## **Conclusion- Service Eligibility**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Fixed Assets

**Goal 1:** Contractor shall ensure that all equipment purchases made utilizing grant funds comply with applicable laws and regulations. Determine if fixed assets are procured, safeguarded, tracked and disposed of in a manner that complies with DADS, A&I - AAA standards.

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## Governing Document

Texas Administrative Code

Office of Management and Budget  
2 CFR Chapter I, Chapter II, Part 200, et al.  
Uniform Administrative Requirements, Cost Principles, and Audit  
Requirements for Federal Awards; Final Rule

AAA-PI 200, Capital Equipment and Controlled Assets

Federal Register

## Area of Responsibility

Fiscal

## Scope

Verification that fixed asset purchases governed by federal, state and department policies and procedures relating to the procurement, retention, tracking, and disposal are in compliance.

## Necessary Documentation

### From DADS A&I Central File

- Department's Capital Equipment Data Base report
- CE/CA Template as appropriate
- Fixed Assets WP70

## From AAA

- Any internal fixed asset reporting schedule related to the activities on the general ledger
- Current inventory tracking for all fixed asset purchases
- AAA provider policies and procedures for inventory tracking
- Documentation supporting AAA provider inventory tracking
- AAA Self-Assessment worksheet SA70

## Prior Monitoring Finding(s) and Corrective Action Plan(s)

- 1) If prior finding(s) or Corrective Action Plan(s) are listed, review finding(s) or Corrective Action Plan(s) and determine if the current monitoring covered the policies, procedures, and/or data relevant to the finding(s) or Corrective Action Plan(s). If it did not, request policies, procedures, and/or additional data to verify corrective action required by the finding(s) or Corrective Action Plan(s) are in place and in use by the AAA.
- 2) If a current finding is a prior finding or results from failure to follow a Corrective Action Plan, ensure the AAA is advised of the possibility of a sanction.

## Procedures for A&I/AAA Staff

### Prior to On-site

Provide the AAA with AAA self-assessment SA70 and supporting documentation.

### On-site

- 1) Review AAA and Parent Organization Capital Equipment Tracking.

*Reviewer Note:* Enter any notes, comments, other

- 2) Review AAA self-assessment SA70

- a) Do the purchases for the prior year match the prior year closeout?

*Reviewer Note:* Enter any notes, comments, other

- b) Do the purchases for the prior year match the prior year general ledger?

*Reviewer Note:* Enter any notes, comments, other

- c) Are all purchases for the current year listed in the general ledger?

*Reviewer Note:* Enter any notes, comments, other

- d) Are all purchases for the current year included on the Department's Capital Equipment Data Base report?

*Reviewer Note:* Enter any notes, comments, other

- 3)** Review the parent agency's policies and procedures for the purchase and disposal of capital equipment. Review documentation for all transactions. Does the documentation support the use of the agencies policies and procedures?

*Reviewer Note:* Enter any notes, comments, other

- 4)** Review any purchases with the prior year federal fiscal year and current year purchase date (accrued cost at closeout). Actual receipt of the service or merchandise and payment must be made prior to the due date of the closeout report.

*Reviewer Note:* Enter any notes, comments, other

- 5)** Review the parent agency's inventory procedures and most recent inventory documentation.

- a) Does the documentation support the use of the agencies policies and procedures?

*Reviewer Note:* Enter any notes, comments, other

- b) Does the documentation support the information reported on the AAA self-assessment SA70?

*Reviewer Note:* Enter any notes, comments, other

- 6)** Review of AAA-Provider Capital Equipment Tracking

- a) Review AAA's policies and procedures for tracking (inventory) of equipment purchased for providers and copies of the most recent inventory.

*Reviewer Note:* Enter any notes, comments, other

- b) Does the inventory support the use of the policies and procedures?

*Reviewer Note:* Enter any notes, comments, other

- c) Do the policies and procedures address the disposal of equipment?

*Reviewer Note:* Enter any notes, comments, other



**Conclusion- Fixed Assets**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Program Income, In-kind, Match, Earmarking

- Goal 1:** Determine the practices used by the providers to safeguard and account for program income. Verify the provider entity and certify that the provider was eligible for cash management services and the reported in-kind and match met DADS requirements. Review and validate source documentation and determine allowability down to provider level.
- Goal 2:** Earmarking- Validate overall expenditures for the Area Plan administration (10 percent) limit. Review source documentation for matching funds as part of the non-federal entity's cost sharing or matching records.
- 

## Governing Document

Texas Administrative Code

Older Americans Act,

DADS Program Instruction

Office of Management and Budget

2 CFR Chapter I, Chapter II, Part 200, et al.

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule

Federal Register

## Area of Responsibility

Fiscal

## Scope

- Verification of AAA policies and procedures for receiving and tracking program income earned for in-house as well as subrecipient and/or contract providers
- Verification of AAA certifications from providers, as well as support for the AAA in-kind reported

- Verification of policies and procedures the AAA uses to calculate in-kind

## **Necessary Documentation**

### **From DADS**

- Program Income, In-Kind, Match, Earmarking WP80

### **From the AAA**

- Original source documentation of program income revenues collected by the provider. Sample of one provider per strategy, specific to program income
- Policies and procedures for calculating and reporting in-kind
- Original source documentation supporting the in-kind and match reported on the QPR for the test month. Sample of one provider per strategy, specific to in-kind and specific to match
- Close out and current financial statements to reflect activities for reconciliation against reported expenditures
- Copies of checks, invoices, payments and donations

## **Prior Monitoring Finding(s) and Corrective Action Plan(s)**

- 1)** If prior finding(s) or Corrective Action Plan(s) are listed, review finding(s) or Corrective Action Plan(s) and determine if the current monitoring covered the policies, procedures, and/or data relevant to the finding(s) or Corrective Action Plan(s). If it did not, request policies, procedures, and/or additional data to verify corrective action required by the finding(s) or Corrective Action Plan(s) are in place and in use by the AAA.
- 2)** If a current finding is a prior finding or result from failure to follow a Corrective Action Plan, ensure the AAA is advised of the possibility of a sanction.

## Procedures for A&I/AAA Staff

### On-site

- 1) Review AAA's in-house policies and procedures for collecting, reporting and verifying program income.

- a) Is program income spent for service in which it was earned?

*Reviewer Note:* Enter any notes, comments, other

- b) Is program income expended within the allowed timeframe?

*Reviewer Note:* Enter any notes, comments, other

- 2) Review AAA's in-house policies and procedures for calculating and reporting in-kind. Sample one provider per strategy that has reported in-kind during the review month and request source documentation to determine allowability.

- a) If in-kind is for volunteer hours, is there supporting documentation for how the hours were calculated and for the rate?

*Reviewer Note:* Enter any notes, comments, other

- b) If the in-kind is for services or discounts, is there source documentation supporting amount of service or discount? Are the services or discounts allowable for the program and are they items that would normally be purchased for the program if not donated?

*Reviewer Note:* Enter any notes, comments, other

- c) If the in-kind is for space, is there supporting documentation to determine allowability for the amount calculated?

*Reviewer Note:* Enter any notes, comments, other

- d) Validate the self-reported match for the test month and for Administration and Data Management. Choose a sample of one transaction per strategy. Review the source documents and determine allowability.

*Reviewer Note:* Enter any notes, comments, other

**3)** Compare the year-to-date self-reported amounts on the QPR set aside to meet adequate proportion, and record the self-reported YTD amounts for Title III B, in the Program Income, In-Kind, Match, Earmarking WP80. Determine if the non-federal entity is on track to meet the adequate proportion requirements for:

- in-home services-10%
- legal services-2%
- Access & Assistance services-25%

*Reviewer Note:* Enter any notes, comments, other

**Conclusion- Program Income, In-Kind, Match, Earmarking**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Provider Monitoring

**Goal 1:** Determine if the AAA's program and fiscal monitoring of subcontractors is performed in accordance with Department rules, regulations and policies and completed on a regular and systematic basis.

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## Governing Document

Texas Administrative Code: 40 TAC §§81.13, 83.19, 85.201

DADS A&I AAA Program Instruction 501

## Area of Responsibility

Program

## Scope

- Verification of AAA's process for conducting desk audit and on-site reviews of subcontracted service providers
- Verification risk assessments have been conducted annually to determine the necessity of an on-site review

**Note:** *Reviews for subcontractors must be based on a risk assessment, unless all providers are reviewed on-site annually.*

## Necessary Documentation to Review

### From DADS A&I

- Provide AAA with Self-Assessment SA90

### From AAA

- AAA self-assessment SA90

- Risk assessment policy and procedures
- Provider monitoring policies and procedures
- Select sample of provider files based on the sample of consumer files selected for WP170 and SA90 to determine if necessary documentation is on file with the AAA.
- Provider contract
- Copies of provider monitoring review reports and quality assurance review, Sections and correspondence

### **Prior Monitoring Finding(s) and Corrective Action Plan(s)**

- 1) If prior finding(s) or Corrective Action Plan(s) are listed, review finding(s) or Corrective Action Plan(s) and determine if the current monitoring covered the policies, procedures, and/or data relevant to the finding(s) or Corrective Action Plan(s). If it did not, request policies, procedures, and/or additional data to verify corrective action required by the finding(s) or Corrective Action Plan(s) are in place and in use by the AAA.
- 2) If a current finding is a repeat finding or results from failure to follow a Corrective Action Plan, ensure the AAA is advised of the possibility of a sanction.

### **Procedures for A&I/AAA Staff**

#### **Prior to On-site**

Review the AAA's policies and procedures for provider monitoring and answer the following question:

- a) Does the AAA have established procedures for conducting and tracking provider monitoring in accordance with DADS, A&I - AAA rules and policies?

*Reviewer Note:* Enter any notes, comments, other

#### **On-site**

- 1) General Procedures for Overall Process and Subcontract Providers: select sample of provider files based on the sample of consumer files selected for review to determine if necessary documentation is on file with the AAA.

- a) Review SA90 to verify the AAA conducts annual on-site provider monitoring of all providers or, if a risk assessment is completed to determine who will be reviewed. If a risk assessment is used to determine on-site monitoring, review the risk assessment criteria and Sections to verify how providers are categorized as high, moderate or low risk.

*Reviewer Note:* Enter any notes, comments, other

- b) Verify selected files include the following:
- Signed and dated contract is current contract year
  - Contract includes unit rate and corresponds with unit rate reported in Nutrition Rate Setting Workbook as applicable
  - Certification of debarment
- c) Do all provider files include the required documentation?

*Reviewer Note:* Enter any notes, comments, other

- 2)** Review the monitoring instrument(s) used for provider monitoring to determine if they are consistent with the Department's rules, regulations and service standards.

*Reviewer Note:* Enter any notes, comments, other

- a) Are all monitoring findings tracked to complete resolution?

*Reviewer Note:* Enter any notes, comments, other

- b) Has the contractor completed desk reviews and on-site review visits of all, or high risk providers as applicable, within a timeframe consistent with the schedule and according to AAA policies and procedures?

*Reviewer Note:* Enter any notes, comments, other

- c) Verify the monitoring review process for selected sample is complete and accurate and all findings are resolved.

*Reviewer Note:* Enter any notes, comments, other

- d) Did the DADS, A&I - AAA desk review, or on-site review, identify any service delivery issues/findings that were not addressed or resolved through provider monitoring? If yes, identify the issues.

*Reviewer Note:* Enter any notes, comments, other

- e) Does the AAA have policies and procedures for imposing penalties and/or sanctions upon subrecipients/contractors for non-performance of the contract agreement or non-compliance with service delivery requirements?

*Reviewer Note:* Enter any notes, comments, other

Document your conclusion(s) on this Section under the heading "Conclusion." The attached Sections, as well as other information available about the contractor's operations must support these statements.

## **Conclusion- Provider Monitoring**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Information, Referral & Assistance

**Goal 1:** Determine if the Information, Referral and Assistance (IR&A) program design, service provision are in compliance with the rules for Access and Assistance requirements and Older Americans Act regulations.

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## Governing Document

Older Americans Act Part B Section 321

40 TAC §83.3, DADS AAA-PI-311

## Area of Responsibility

Program

## Scope

Verify and review the program structure, policies and procedures for compliance with the rules for Access and Assistance. The review includes one month of inquiries and follow-up contact documentation.

Verification of Information and Referral activities for compliance with the rules for Access and Assistance, to include a review of call log (hard copy and electronic) and allowable activities to determine if units documented in the manual log (if applicable) to those entered in the AAA's client tracking/reporting software and reported on the Quarterly Performance Report (QPR)

## Necessary Documentation to Review

### From DADS A&I

Copies of the electronic SPURS/reporting documents supporting what was reported to the Department on the QPR

### From AAA

- Policies and procedures for the provision of IR&A services
- IR&A activity log (s) and follow-up contact documentation

## Prior Monitoring Finding(s) and Corrective Action Plan(s)

- 1) If prior finding(s) or Corrective Action Plan(s) are listed, review finding(s) or Corrective Action Plan(s) and determine if the current monitoring covered the policies, procedures, and/or data relevant to the finding(s) or Corrective Action Plan(s). If it did not, request policies, procedures, and/or additional data to verify corrective action required by the finding(s) or Corrective Action Plan(s) are in place and in use by the AAA.
- 2) If a current finding is a prior finding or results from failure to follow a Corrective Action Plan, ensure the AAA is advised of the possibility of a sanction.

## Procedures for A&I/AAA Staff

### Prior to On-site

- 1) *Prior to the on-site visit, Department staff will review electronic reporting documents for Information Referral & Assistance services for accuracy and completeness in AAA reporting. Identified issues will be discussed with AAA staff while on-site.*
- 2) Reconcile units with those entered into the statewide client tracking/reporting software with the units that are then reported to the Department on the QPR.
- 3) Document issues identified during review of data.

*Reviewer Note:* Enter any notes, comments, other one

- 4) Determine if the AAA receives funds from the Center for Medicare and Medicaid services (CMS).
  - a) Does the AAA provide IR&A services to Medicare beneficiaries of any age under the provision of funds received from CMS?
  - b) Does the AAA electronic client tracking/reporting document support CMS activity?

*Reviewer Note:* Enter any notes, comments, other

- 5) Department staff will conduct up to 3 phone calls to AAA's published phone number to determine if AAA is in accordance with TAC 83.3(n)(2).
  - a. Is the published phone number answered with "Area Agency on Aging" when the call is received?

*Reviewer Note:* Enter any notes, comments, other

- 6) Review AAA policies and procedures as they relate to the provision of IR&A services. And are in accordance with TAC 83.3.

*Reviewer Note:* Enter any notes, comments, other

**On-site**

- 1) Review the IR&A log to determine if documentation is maintained for IR&A activities.

*Reviewer Note:* Enter any notes, comments, other

- 2) Based on the review of supporting documentation, is the activity log being maintained? Are units of service being recorded in a manner to accurately account and report initial inquiries separately from subsequent contacts or activities which are counted as follow-up contacts?
  - a. Does the aggregate number of inquiries reported on the log (if kept manually) reconcile with the number of inquiries reported in the electronic reporting system and on the QPR?

*Reviewer Note:* Enter any notes, comments, other

- 3) Are there other entities in the area that provide IR&A? Is there a cooperative working relationship with them? Is information shared between providers?

*Reviewer Note:* Enter any notes, comments, other

- 4) Does the agency have accreditation with the Alliance of Information and Referral Systems?

*Reviewer Note:* Enter any notes, comments, other

- 5) Determine what procedures are in place to ensure the accuracy of information and comprehensiveness of its content?

*Reviewer Note:* Enter any notes, comments, other

- 6) Does the aging IR&A line have coverage 24 hours a day? Does the answering service/answering machine provide emergency contact information? How has the AAA coordinated with emergency response organizations, such as local law enforcement agencies or other existing agencies/activities, to provide the necessary coverage?

*Reviewer Note:* Enter any notes, comments, other

Document your conclusion(s) on this Section under the heading of "Conclusion." These statements must be supported by the attached Sections as well as other information available about the contractor's operations.

**Conclusion- Information, Referral & Assistance**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Benefits Counseling

**Goal 1:** Determine if Legal Assistance and Legal Awareness program design and service provision are in compliance with the rules for Access and Assistance, Centers for Medicare and Medicaid Services (CMS) and State Health Insurance Assistance Program (SHIP) requirements, and Older Americans Act regulations.

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## Governing Document

Older Americans Act

Centers for Medicare and Medicaid Services requirements

State Health Insurance Assistance Program requirements

Texas Administrative Code

## Area of Responsibility

Program

## Scope

Verification of Benefits Counseling activities for compliance with the rules for Access and Assistance and grant requirements for CMS, to include a review of program participant files for allowable activities and to determine if units documented in the files to those entered in the AAA's client tracking/reporting software and reported on the Quarterly Performance Report (QPR)

Verification of Legal Awareness services, as a component of Benefits Counseling, for appropriateness of subject and reconciliation of documented contacts with contacts entered in the AAA's client tracking/reporting software and verification of CMS program/fiscal requirements and reported data, as required

Review the AAA's process for conducting quality assurance of services provided by subrecipient and/or contractors. Quality assurance shall be determined through reassessment and other follow-up activities with the client.

## **Necessary Documentation to Review**

### **From DADS**

- Copies of the electronic SPURS/reporting documents supporting what was reported to the Department on the QPR.
- Legal Assistance, WP110.1
- Legal Awareness, WP110.2

### **From AAA**

- Policies and procedures for Quality Assurance and for the provision of Benefits Counseling (Legal Assistance and Legal Awareness)
- Based on review of SPURS/reporting documents, the selected sample of program participant files and 3 legal awareness files for review.
- Sign-in sheets, agendas and other supporting documentation for Legal Awareness Public and Media activities

## **Prior Monitoring Finding(s) and Corrective Action Plan(s)**

- 1) If prior finding(s) or Corrective Action Plan(s) are listed, review finding(s) or Corrective Action Plan(s) and determine if the current monitoring covered the policies, procedures, and/or data relevant to the finding(s) or Corrective Action Plan(s). If it did not, request policies, procedures, and/or additional data to verify corrective action required by the finding(s) or Corrective Action Plan(s) are in place and in use by the AAA.
- 2) If a current finding is a repeat finding or results from failure to follow a Corrective Action Plan, ensure the AAA is advised of the possibility of a sanction.

## **Procedures for A&I/AAA Staff**

### **Prior to On-site**

- 1) Electronic data reported to the Department allows reviewer to complete review of required elements prior to on-site monitoring visit. Required elements include client information, release of information, and allowable activities through review of service deliveries.
  - a) Prior to the on-site visit, Department staff will review electronic reporting documents for Legal Assistance and Legal Awareness services for accuracy and completeness

in AAA reporting. Review will include missing fund identifiers, intake details, and service deliveries.

- b) Reconcile units with those entered into the SPURS/reporting software with the units that are then reported to the Department on the QPR.
- c) Determine if review of electronic documents indicate service delivery activities performed are allowable. Document issues identified during review of data.

*Reviewer Note:* Enter any notes, comments, other

- 2)** Review AAA policies and procedures as they relate to the provision of Legal Assistance and Legal Awareness services are in accordance with TAC 83.3.

*Reviewer Note:* Enter any notes, comments, other

### **On-site**

- 1)** Determine if the AAA receives CMS Funding. If the AAA is funded by CMS, determine if agency services all Medicare eligible populations (including those under 60).

*Reviewer Note:* Enter any notes, comments, other

- 2)** Complete the on-site worksheet WP110.1 relating to legal assistance activities conducted by the AAA.
  - a) Review the intake(s), assessment, case narratives, rights and responsibilities and other components contained in the program participant files to verify documentation is being maintained and they supports service activities.
  - b) Verify legal assistance activities are allowable and the units of service and contacts are calculated based on the Department requirements.

*Reviewer Note:* Enter any notes, comments, other

- 3)** Is Legal Assistance a direct service provided by the AAA, subrecipient and/or contractor, or both?

*Reviewer Note:* Enter any notes, comments, other

- 4)** Is the List of Excluded Individuals and Entities (LEIE) screening performed on a monthly basis for all AAA staff/ subrecipient/contractor providing information and assistance on federally funded health care programs?
- 5)** Review documentation of monthly LEIE screening and verify all staff/subrecipient/contractor/volunteers working in the Legal Assistance program are screened on monthly basis.

*Reviewer Note:* Enter any notes, comments, other

**6)** Using the worksheets WP110.2, review the supporting documentation for the selected sample of public and media events, validate the method of calculating the number of contacts, reconcile contacts documented with those reported to the Department and determine if the presentation subject is appropriate and activities performed are allowable.

a) Verify legal awareness activities are allowable and the units of service and contacts are calculated based on the Department requirements.

*Reviewer Note:* Enter any notes, comments, other

**7)** Does the AAA utilize volunteers to provide Legal Assistance and/or Legal Awareness services?

*Reviewer Note:* Enter any notes, comments, other

a) Identify process in place for screening, training, and monitoring volunteers in the Benefits Counseling Program.

*Reviewer Note:* Enter any notes, comments, other

b) Do all staff and volunteers providing legal assistance services have a current Benefits Counseling I/II certification issued by HICAP?

*Reviewer Note:* Enter any notes, comments, other

**8)** Quality Assurance (Texas Administrative Code: 40 TAC §83.19(f)):

- 1. Does the AAA have policies and procedures for conducting an annual customer satisfaction survey of subrecipients and/or contractors and direct service program participants?
- 2. Does the AAA conduct Quality Assurance reviews with the consumers through reassessments or other follow-up activities?

*Reviewer Note:* Enter any notes, comments, other

Document any conclusions you may have regarding the contractors' operations.

## **Conclusion- Benefits Counseling**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Care Coordination/Caregiver Support

**Goal 1:** Determine if Care Coordination and Caregiver Support Coordination program design and service provisions are in compliance with contract, Older Americans Act, rules for Access and Assistance and DADS, A&I - AAA Caregiver Requirements.

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## Governing Document

Texas Administrative Code § 83 Subchapter D

Older Americans Act 45

CFR §1321

AAA-PI 316, 400

## Area of Responsibility

Program

## Scope

Verification of Care Coordination and Caregiver Support Coordination program activities for compliance with the rules for Access and Assistance, to include evaluating program participant files for allowable service and reconciliation of units documented in the program participant files to those entered in the AAA's client tracking/reporting software and reported on the QPR. These are the units which are reported to the Department on the Quarterly Performance Report.

Review the AAA's process for conducting quality assurance of services provided by subrecipient and/or contractors. Quality assurance shall be determined through reassessment and other follow-up activities with the client.

## **Necessary Documentation**

### **From DADS A&I**

- Copies of the SPURS/reporting documents supporting what was reported to the Department on the QPR
- Care Coordination-Caregiver Support, WP120

### **From AAA**

- Policies and procedures related to Quality Assurance and the provision of Care Coordination and Caregiver Support Coordination services
- Based on review of electronic client tracking/reporting documents and the selected sample of program participant files.
- Documentation supporting units and clients reported to the Department

## **Prior Monitoring Finding(s) and Corrective Action Plan(s)**

- 1) If prior finding(s) or Corrective Action Plan(s) are listed, review finding(s) or Corrective Action Plan(s) and determine if the current monitoring covered the policies, procedures, and/or data relevant to the finding(s) or Corrective Action Plan(s). If it did not, request policies, procedures, and/or additional data to verify corrective action required by the finding(s) or Corrective Action Plan(s) are in place and in use by the AAA.
- 2) If a current finding is a repeat finding or results from failure to follow a Corrective Action Plan, ensure the AAA is advised of the possibility of a sanction.

## **Procedures for A&I/AAA Staff**

### **Prior to On-site**

- 1) Electronic data reported to the Department allows reviewer to complete review of required elements prior to on-site monitoring visit. Required elements include client information, release of information, and allowable activities through review of service deliveries.
  - a) Prior to the on-site visit, Department staff will review electronic reporting documents for Care Coordination and Caregiver Support services for accuracy and completeness in AAA reporting. Review will include missing fund identifiers, intake details, and service deliveries.

- b) Reconcile units with those entered into SPURS/reporting system with the units that are then reported to the Department on the QPR.
- c) Determine if review of electronic documents indicate service delivery activities performed are allowable. Document issues identified during review of data.

*Reviewer Note:* Enter any notes, comments, other

- 2)** Review AAA policies and procedures as they relate to the provision of Care Coordination and Caregiver Support services are in accordance with Department rules.

*Reviewer Note:* Enter any notes, comments, other

### **On-site**

- 1)** Complete the on-site worksheet *Care Coordination File Review*, WP120, relating to care coordination and caregiver support coordination activities conducted by the AAA.

- a) Review the intake(s), assessment, case narratives, care plans, service authorizations, rights and responsibilities and other components contained in the program participant files to verify documentation is being maintained and they supports service activities. Verify care coordination and caregiver support coordination activities are allowable and the units of service and contacts are calculated based on the Department requirements.

*Reviewer Note:* Enter any notes, comments, other

- 2)** Do participant files include documentation regarding the participants' ability to contribute to the cost of services provided? Are contribution requirements met as addressed in the Texas Administrative Code?

*Reviewer Note:* Enter any notes, comments, other

- 3)** Determine if intakes used for care coordination and caregiver support coordination are in compliance with Department policies regarding complete and accurate information, and federal and state reporting. This includes a review of participant files for use of standard client and caregiver intake forms required by the Department. If standard required forms are not used, whether different format or electronic, does the intake used include all the required information?

*Reviewer Note:* Enter any notes, comments, other

- a) Is the intake clearly marked and signed by the AAA or provider staff and does it indicate the informed consent to share information statement was clearly explained to the program participant and their authorization was given?

*Reviewer Note:* Enter any notes, comments, other

- b) Service Authorization: Care coordination and caregiver support coordination services use service authorizations as a process which identifies a need for a service(s) and uses the direct purchase of service procedures to obtain and initiate one or more services. There are two types of service authorization. They include service authorization without an assessment and service authorization requiring an assessment.

- i) Service authorization without an assessment:

- a) Service authorizations without an assessment may be used to procure all services except home delivered meals, homemaker, personal assistance, residential repair and respite services. Do reviewed service authorizations without an assessment authorize allowable services?

*Reviewer Note:* Enter any notes, comments, other

- b) Does the service authorization contain all required information?

*Reviewer Note:* Enter any notes, comments, other

- c) Are all service authorizations, without an assessment reviewed based on a client intake, completed by AAA's access and assistance staff or by a qualified source? Note, when authorizing congregate meals a nutritional risk assessment must also be completed.

*Reviewer Note:* Enter any notes, comments, other

- ii) Service authorization requiring an assessment:

- a) Are all service authorizations requiring an assessment reviewed in participant files authorizing the provisions of home delivered meals, homemaker, personal assistance, residential repair, and respite services?

*Reviewer Note:* Enter any notes, comments, other

- c) Care Management: Care management is a process that assists clients with multiple needs by developing and implementing comprehensive plans of care.

- i) Care Plan: Care Managers shall develop a written plan that is based upon the client's preferences, as supported by identified priority needs, and within available public/private resources. The care plan must specify the amount, frequency and duration of each service to be provided and identify the outcomes to be achieved.
- ii) Does the care plan contain all required information, including amount, frequency and duration of each service provided, if applicable?

*Reviewer Note:* Enter any notes, comments, other

- iii) Client Case Records: A confidential client case record shall be maintained on each client served and shall be protected from damage, theft and unauthorized inspection. The depth of the file is based on the service(s) provided, the policies and procedures related to Service Authorization with or without an assessment and, if the client is a Care Managed client, the file shall contain at least:
  - a) Standard Client/Caregiver Intake;

*Reviewer Note:* Enter any notes, comments, other

- b) Standard Client Rights & Responsibilities;

*Reviewer Note:* Enter any notes, comments, other

- c) Nutritional Risk Assessment, if the client is a care managed client;

*Reviewer Note:* Enter any notes, comments, other

- d) Needs assessment, if a functional assessment is not required may identify in file narrative or other document(s);

*Reviewer Note:* Enter any notes, comments, other

- e) Functional assessment, if applicable;

*Reviewer Note:* Enter any notes, comments, other

- f) Service authorization documents, as appropriate, and

*Reviewer Note:* Enter any notes, comments, other

- g) Case narrative, which outlines all activities with, or on behalf of the client or caregiver.

*Reviewer Note:* Enter any notes, comments, other

- 4)** Are the client files in SPURS system complete and accurately reflect activities in the hard copy consumer file? What is the policy for keeping client files confidential?

*Reviewer Note:* Enter any notes, comments, other

- 5)** Answer the following questions:

- a. Does the operation of the care coordination/caregiver support coordination programs achieve the service objectives outlined in the Texas Administrative Code, Older Americans Act and Department policies?

*Reviewer Note:* Enter any notes, comments, other

- b. Are services provided to the target group listed in the Older Americans Act and area plan?

*Reviewer Note:* Enter any notes, comments, other

- c. Are activities, other than those outlined in the rules, performed by the AAA? If so, list unallowable activities.

*Reviewer Note:* Enter any notes, comments, other

- d. Does a review of program participant case files support completion of these activities?

*Reviewer Note:* Enter any notes, comments, other

- e. Based on information gathered during the review (interviews and review of documentation), is there any evidence prohibited activities exists?

*Reviewer Note:* Enter any notes, comments, other

- f. If Care Coordination or Caregiver Support Coordination is subcontracted, does the AAA's area plan service methodology include subcontracting either of these services? If not, what was the basis for changing these services from being a direct service to being subcontracted?

*Reviewer Note:* Enter any notes, comments, other

- g. Does the operation of the Caregiver Support Coordination unit achieve the service objectives outlined in the Older Americans Act and area plan?

*Reviewer Note:* Enter any notes, comments, other

- h. Are units and contacts recorded, calculated and reported in accordance with Department policies and procedures?

*Reviewer Note:* Enter any notes, comments, other

**6) Quality Assurance (Texas Administrative Code: 40 TAC §83.19(f)):**

- a. Does the AAA have policies and procedures for conducting an annual customer satisfaction survey of subrecipients and/or contractors and direct service program participants?
- b. Does the AAA conduct Quality Assurance reviews with the consumers through reassessments or other follow-up activities?

*Reviewer Note:* Enter any notes, comments, other

Document your conclusion(s) on this Section under the heading of "Conclusion." These statements must be supported by the rest of your attached Sections as well as other information available about the contractor's operations.

**Conclusion- Care Coordination/Caregiver Support**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Compliance: Maintenance of Records and Governance

**Goal 1:** Determine implementation of, and compliance with, the Maintenance of Records and Governance terms of the contract between DADS and the AAA.

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## Governing Document

Older Americans Act

Contract

Texas Administrative Code

## Area of Responsibility

Fiscal and Program

## Scope

A review and verification of the AAA's policies and procedures, operations, and organizational processes to determine their compliance with the current fiscal year's contract regarding Maintenance of Records and Governance.

## Necessary Documentation

### From DADS, A&I - AAA Central File

- Current fiscal year contract

### From AAA

- AAA Policies and procedures
- Approved Records Retention Schedule
- Minutes from governing body meeting identifying a Records Management Officer

- IT actions regarding server/file protection and back-up

### **Prior Monitoring Finding(s) and Corrective Action Plan(s)**

- 1) If prior finding(s) or Corrective Action Plan(s) are listed, review finding(s) or Corrective Action Plan(s) and determine if the current monitoring covered the policies, procedures, and/or data relevant to the finding(s) or Corrective Action Plan(s). If it did not, request policies, procedures, and/or additional data to verify corrective action required by the finding(s) or Corrective Action Plan(s) are in place and in use by the AAA.
- 2) If a current finding is a repeat finding or results from failure to follow a Corrective Action Plan, ensure the AAA is advised of the possibility of a sanction.

### **Procedures for A&I/AAA Staff**

#### **On-site**

- 1) **Governance-** Review the AAA's policies and procedures relating to procurement, conflicts of interest, and grievance policies for compliance with all required rules and regulations.

*Reviewer Note:* Enter any notes, comments, other

- 2) **Governance: Data Systems-** Review the AAA or parent organization's policies and procedures relating to electronic virus protection, data back-up systems, and schedules for compliance with the contract. If the agency does not have written procedures, interview the staff regarding procedures used. If the verbal responses show compliance with contract requirements, recommend the agency formalize the process with written policies and procedures.

*Reviewer Note:* Enter any notes, comments, other

- 3) **Maintenance of Records-** Review the parent organization's records management policy and the approved records retention schedule. Review documentation supporting approval of the Records Management Officer by the governing body of the parent agency, including Minutes from governing body meeting identifying a Records Management Officer. Interview the Records Management Officer to verify records management process is in use and is being followed.

*Reviewer Note:* Enter any notes, comments, other

- 4)** Determine if the AAA or parent organization has policies and procedures relating to enrollment in E-Verify. If the agency does not have written procedures, interview applicable staff regarding procedures used. If procedures are not in place, direct the agency formalize a process with written policies and procedures.

<https://www.verify9.com/state-laws/texas-everify/>

*Reviewer Note:* Enter any notes, comments, other

**Conclusion- Compliance: Maintenance of Records and Governance**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Nutrition Services

**Goal 1:** Determine if Congregate and Home Delivered program design and service provisions are in compliance with contract, Older American's Act, Texas Administrative Code, and DADS A&I-AAA requirements.

**Goal 2:** Determine the practices used by the providers to safeguard and account for program income. Verify the provider entity and certify that the provider was eligible for cash management services and the reported in-kind and match met DADS requirements. Review and validate source documentation and determine allowability down to provider level.

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## Governing Document

Older Americans Act

Contract

Texas Administrative Code

DADS PI 300, 302, 307, 313, 314, 316, 319

DADS TA-305

Office of Management and Budget  
2 CFR Chapter I, Chapter II, Part 200, et al.  
Uniform Administrative Requirements, Cost Principles, and Audit  
Requirements for Federal Awards; Final Rule

Federal Register

## Area of Responsibility

Program

## Scope

Verification of Congregate and Home Delivered Meal program activities for compliance with the rules for nutrition services, to include evaluating program participant files for allowable service, reconciliation of units reported in the SPURS/reporting system, evaluation of

subrecipient and/or contractor agreements and subsequent service authorizations, evaluation of menus for required elements, and nutrition education.

## **Necessary Documentation**

### **From DADS, A&I - AAA Central File**

- Current fiscal year contract
- Common Provider Rate Setting Workbooks
- Nutrition Services Waiver
- Program Income, In-Kind, Match, Earmarking WP80
- Nutrition WP170

### **From AAA**

- AAA Policies and procedures related to the provision of Congregate and Home Delivered meals services
- Based on review of electronic client tracking/reporting documents and selected sample of program participant files.
- Documentation supporting units and clients reported to the Department
- Subrecipient and/or contracted Nutrition provider agreements
- Nutrition Provider Menus
- AAA self-assessment SA170
- Provider policies and procedures for reporting, expending, collecting and safeguarding of program income
- Provider policies and procedures for calculating and reporting in-kind
- Provider in-kind certifications
- Copies of checks, invoices, payments and donations

## Prior Monitoring Finding(s) and Corrective Action Plan(s)

- 1) If prior finding(s) or Corrective Action Plan(s) are listed, review finding(s) or Corrective Action Plan(s) and determine if the current monitoring covered the policies, procedures, and/or data relevant to the finding(s) or Corrective Action Plan(s). If it did not, request policies, procedures, and/or additional data to verify corrective action required by the finding(s) or Corrective Action Plan(s) are in place and in use by the AAA.
- 2) If a current finding is a repeat finding or results from failure to follow a Corrective Action Plan, ensure the AAA is advised of the possibility of a sanction.

## Procedures for A&I/AAA Staff

### Prior to On-site

- 1) Electronic data reported to the Department allows reviewer to complete review of required elements prior to on-site monitoring visit. Required elements include client information, release of information, and allowable activities through review of service deliveries.
  - a) Prior to the on-site visit, Department staff will review electronic reporting documents for congregate and home delivered meal services for accuracy and completeness in AAA reporting. Review will include missing fund identifiers, intake details, and service deliveries.
  - b) Reconcile units with those entered into the SPURS/reporting system with the units that are then reported to the Department on the QPR.
  - c) Determine if review of electronic documents indicate activities performed are allowable. Document issues identified during review of data.

*Reviewer Note:* Enter any notes, comments, other

- 2) Review AAA policies and procedures as they relate to the provision of nutrition services are in accordance with Department rules.

*Reviewer Note:* Enter any notes, comments, other

- 3) Determine if review of electronic documents indicate service delivery activities performed are allowable. Document issues identified during review of electronic data.

*Reviewer Note:* Enter any notes, comments, other

## On-site

Complete the on-site WP170 relating to congregate and home delivered meal activities conducted by AAA subrecipient and/or contracted nutrition providers.

- 1) Based on review of electronic data and the selected sample of program participant files (congregate and home delivered meals) and review the intake(s), assessment(s), rights and responsibilities, service authorizations and other components contained in the program participant files to verify documentation is being maintained and they support service activities.

- a) Verify nutrition activities are allowable, units of service are calculated based on department requirements, and documentation supports activity reported in the SPURS/reporting system.

*Reviewer Note:* Enter any notes, comments, other

- b) Determine if intakes used for nutrition services are in compliance with Department policies regarding complete and accurate information and reporting. This includes a review of participant files for use of standard intake forms required by the Department. If standard forms are not used, whether different format or electronic, does the intake used include all the required information?

*Reviewer Note:* Enter any notes, comments, other

- i) Is the intake clearly marked and signed by the AAA or provider staff and does it indicate the informed consent to share information statement was clearly explained to the program participant and their authorization given?

*Reviewer Note:* Enter any notes, comments, other

- ii) *Are the intake details, assessments and units correctly entered in the statewide client tracking and reporting system?*

*Reviewer Note:* Enter any notes, comments, other

- c) Service Authorization: When nutrition services are provided through a subrecipient and/or contractor relation, the AAA use a service authorization as a process which identifies a need for service(s) and uses the direct purchase of service procedures to obtain and initiate services.

- i) Does the service authorization contain all required information?

*Reviewer Note:* Enter any notes, comments, other

- ii) Are all service authorizations completed by AAA staff or by a qualified source?

*Reviewer Note:* Enter any notes, comments, other

- d) Does the review of participant files indicate the use of:
- i) DADS Nutritional Risk Assessment;
  - ii) DADS CNE functional assessment for home delivered meal services as applicable
  - iii) Approved/completed intake;
  - iv) Signed rights and responsibilities
  - v) Complete Service Authorization if applicable

*Reviewer Note:* Enter any notes, comments, other

- e) Are all client files complete? What is the policy for keeping client files confidential?

*Reviewer Note:* Enter any notes, comments, other

- f) Identify the AAA's process for ensuring nutrition education is provided to home delivered and congregate meal participants on an annual basis.
- i) Is nutrition education material reviewed and approved by a dietician and in accordance with DADS AAA Program Instruction-313?
  - ii) Review source documentation of nutrition education contacts for review month.

*Reviewer Note:* Enter any notes, comments, other

**2) Review nutrition services menus for DADS A&I AAA required elements.**

- a) Does documentation include:
- approved menus and dates menus are served;
  - signature of dietitian with Texas license or CDR registration number;
  - date of menu approval by the dietitian;
  - Computer Nutrient Analysis if applicable; and
  - Approved allowable substitutions.

*Reviewer Note:* Enter any notes, comments, other

- b) Are the menus in compliance with DRI requirements and offer a variety of flavor and texture?

*Reviewer Note:* Enter any notes, comments, other

**3) Do the menus support the meal delivery pattern as identified in the nutrition rate setting work books and nutrition waiver if applicable?**

- a) If the AAA has an approved HDM waiver, identify the AAA's process for ensuring home delivered meal consumers are assessed to determine ability to handle and heat alternate meals.
- b) Identify the AAA's process for ensuring Home Delivered Meal consumers are contacted at a minimum of 3 times per week.

*Reviewer Note:* Enter any notes, comments, other

- 4)** Do subrecipient and/or contracted nutrition providers have an agreement with local area food banks to use donated food in Title III nutrition programs? If so, is the agreement in accordance with AAA Program Instruction 319?

*Reviewer Note:* Enter any notes, comments, other

- 5)** Review of AAA Provider policies and procedures for collecting, reporting and verifying program income.

- a. If the contract provider maintains control of the program income:
  - i. Is program income spent for service in which it was earned?

*Reviewer Note:* Enter any notes, comments, other

- ii. Is program income expended within the allowed timeframe?

*Reviewer Note:* Enter any notes, comments, other

- b. If the subrecipient/ contracted provider returns the program income to the AAA:
  - i. Is program income received by the AAA in a timely manner?

*Reviewer Note:* Enter any notes, comments, other

- ii. Is program income spent for service in which it was earned?

*Reviewer Note:* Enter any notes, comments, other

- iii. Is program income expended within the allowed timeframe?

*Reviewer Note:* Enter any notes, comments, other

- c. Contributions
  - i. Verify that written procedures for contributions to Older American Act program services are established for use by each service provider. These procedures shall:

1. Provide all eligible clients, their family or advocate with the opportunity to voluntarily contribute all or part of the cost of the service, regardless of the method of service procurement;

*Reviewer Note:* Enter any notes, comments, other

2. Protect the privacy of such contribution;

*Reviewer Note:* Enter any notes, comments, other

3. Safeguard and account for all contributions;

*Reviewer Note:* Enter any notes, comments, other

4. Require that all client contributions must be used to support or expand services provided under an approved area plan, in accordance with applicable state/ federal fiscal and program regulations; and

*Reviewer Note:* Enter any notes, comments, other

- ii. These procedures shall not:

1. Require a contribution as a condition for receiving services; or

*Reviewer Note:* Enter any notes, comments, other

2. Establish income as a means test when establishing suggested contribution schedules.

*Reviewer Note:* Enter any notes, comments, other

**6) Review AAA Provider policies and procedures for calculating and reporting in-kind.**

- a. Randomly select two service(s) that have in-kind reported in the review month and request source documentation for validation of in-kind.

- i. If in-kind is for volunteer hours and expenses, is there supporting documentation for the hours (volunteer activity logs) and for the rate?

*Reviewer Note:* Enter any notes, comments, other

- ii. If in-kind is for services or discounts is there supporting documentation for the amount calculated? Are the goods or services allowable expenses for the program and are they items that would normally be purchased for the program if not donated?

*Reviewer Note:* Enter any notes, comments, other

- iii. Request financial statements or other internal tracking sheets of provider invoices for the test month. Pull a sample of at least 6 providers and request the supporting documentation for all transactions in the test month. If in-kind is for space is there supporting documentation for the amount charged?

*Reviewer Note:* Enter any notes, comments, other

- iv. Request financial statements or other internal tracking sheets of provider invoices for the test month. Pull a sample of at least 6 providers and request the supporting documentation for all transactions in the test month. Is there supporting documentation for the match amount charged?

*Reviewer Note:* Enter any notes, comments, other

Document your conclusion(s) on this Section, under the heading of "Conclusion." These statements must be supported by the rest of your attached Sections as well as other information available about the contractor's operations.

## Conclusion- Nutrition Services

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Evidence Based Interventions

**Goal 1:** Determine if evidence based intervention program design and service provisions are in compliance with contract, Older American's Act, Texas Administrative Code, and DADS A&I-AAA requirements.

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## Governing Document

Older Americans Act

DADS A&I AAA PI 600

## Area of Responsibility

Program

## Scope

Verification of evidence based intervention program activities for compliance with the rules for EBI services, to include evaluating program participant files for allowable service, reconciliation of units reported in SPURS/reporting system, and evaluation of subrecipient and/or contractor agreements.

## Necessary Documentation

### From DADS A&I

- Copies of the electronic client tracking/reporting documents supporting what was reported to the Department on the QPR

### From AAA

- AAA Policies and procedures related to the provision of evidence based intervention services
- Documentation supporting units and clients reported to the Department
- Subrecipient and/or contractor agreements as related to EBI, if applicable

## Prior Monitoring Finding(s) and Corrective Action Plan(s)

- 1) If prior finding(s) or Corrective Action Plan(s) are listed, review finding(s) or Corrective Action Plan(s) and determine if the current monitoring covered the policies, procedures, and/or data relevant to the finding(s) or Corrective Action Plan(s). If it did not, request policies, procedures, and/or additional data to verify corrective action required by the finding(s) or Corrective Action Plan(s) are in place and in use by the AAA.
- 2) If a current finding is a repeat finding or results from failure to follow a Corrective Action Plan, ensure the AAA is advised of the possibility of a sanction.

## Procedures for A&I/AAA Staff

### Prior to On-site

- 1) Prior to the on-site visit, Department staff will review electronic reporting documents for Evidence Based Intervention services for accuracy and completeness in AAA reporting. Review will include missing fund identifiers, intake details, and service deliveries.
  - a) Reconcile units with those entered into the statewide client tracking/reporting software with the units that are then reported to the Department on the QPR.

*Reviewer Note:* Enter any notes, comments, other

- 2) Determine if review of electronic documents indicate activities performed are allowable. Document issues identified during electronic review.

*Reviewer Note:* Enter any notes, comments, other

### On-site

- 1) Verify evidence based intervention activities are allowable, units of service are calculated based on department requirements, and documentation supports activity reported in the AAA's client tracking/reporting software.

*Reviewer Note:* Enter any notes, comments, other

- a. List the types of evidence based interventions offered by the AAA and/or AAA subrecipients and contractors . Is the AAA providing evidence based intervention programs as outlined in their planning budget?

*Reviewer Note:* Enter any notes, comments, other

**2) Answer the following questions:**

- a) Does the operation of the evidence based intervention programs achieve the service objectives outlined in the Texas Administrative Code, Older Americans Act and Department policies?

*Reviewer Note:* Enter any notes, comments, other

- b. Are services provided to the target group listed in the Older Americans Act and area plan?

*Reviewer Note:* Enter any notes, comments, other

- c. Are activities, other than those outlined in the rules, performed by the AAA? If so, list unallowable activities.

*Reviewer Note:* Enter any notes, comments, other

- d. If Evidence Based programs are subrecipient/contracted, does the AAA's area plan service methodology include subcontracting this service? If not, what was the basis for changing these services from being a direct service to being subcontracted?

*Reviewer Note:* Enter any notes, comments, other

- e. Are units and contacts recorded, calculated and reported in accordance with Department policies and procedures?

*Reviewer Note:* Enter any notes, comments, other

- f. Based on information gathered during the review (interviews and review of documentation), is there any evidence prohibited activities exists?

*Reviewer Note:* Enter any notes, comments, other

Document your conclusion(s) on this Section under the heading of "Conclusion." These statements must be supported by the rest of your attached Sections as well as other information available about the contractor's operations.

## Conclusion- Evidence Based Interventions

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Monitoring Conclusions

**Goal 1:** Review any concerns identified by DADS staff regarding the AAA and their operations, reporting and/or other observation(s).

**Goal 2:** Review other issues not addressed in other sections of the monitoring instrument.

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## Governing Document

Texas Administrative Code

Older American's Act

## Area of Responsibility

Fiscal and/or Program

## Scope

Review issues not addressed in other sections of the monitoring instrument. Issues may be:

- Concerns raised as a part of the risk assessment
- Special grants or awards specific to the AAA
- Correspondence received from clients, contractors, other DADS staff, or other agencies

## Necessary Documentation

### From DADS, A&I - AAA Central File

- Dependent upon Staff concern(s)

### From AAA

- N/A

## Procedures for A&I/AAA Staff

### On-site

Depending upon the concern being addressed, specific policies, procedures, invoices or logs may need to be reviewed. Interviews or on-site visits to providers may also be required.

*Reviewer Note:* Enter any notes, comments, other

## Conclusion- Monitoring Conclusions

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## On-Site Monitoring Conclusion

SECTION		Areas of Significance?	
		Yes	No
20	General Ledger Reconciliation		
30	Allowability of Payment Activity		
40	Indirect Cost Allocation		
50	Subrecipient Audits		
60	Service Eligibility		
70	Fixed Assets		
80	Program Income, In-Kind, Match, Earmarking		
90	Provider Monitoring		
100	Information, Referral & Assistance		
110	Benefits Counseling		
120	Care Coordination/Caregiver Support		
160	Compliance: Maintenance of Records and Governance		
170	Nutrition Services		
180	Evidence Based Interventions		
190	Monitoring Conclusions		