COVID-19

Selected States Modified Meal Provision and Other Older Americans Act Services to Prioritize Safety
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What GAO Found

States spent most of their supplemental COVID-19 funding from the Older Americans Act of 1965 (OAA) to provide meals, and reported using certain pandemic-related flexibilities to waive some related requirements. In fiscal year 2020, states overall provided about 24 million more meals—using COVID-19 and other funds—compared to 2019, according to national data from the Department of Health and Human Services’ Administration for Community Living (ACL). Compared to meals, states spent much less of the supplemental funding on other OAA services, such as providing in-home care. In addition, officials from four selected states reported using CARES Act flexibilities to help address pandemic-related challenges. For example, officials from most of the selected localities in these states said waiving nutrition requirements for OAA-provided meals helped them meet demand by providing frozen meals, shelf-stable meals, or groceries.

Officials GAO interviewed from the four selected states and eight localities reported adapting to safety concerns during the pandemic by modifying meal services or temporarily suspending other OAA services, although in-person services in most localities resumed by September 2021. For example, some localities reported converting from meals served in group settings to meals that could be taken home (see photos). In addition, most localities reported holding wellness classes or other activities online. Some localities reported reducing or temporarily suspending in-home care services due to safety concerns. Officials from most of the localities reported leveraging new or existing partnerships with public health and emergency agencies, and most localities reported assisting with COVID-19 vaccinations.

ACL modified state reporting processes to oversee COVID-19 spending and supported states by providing guidance and information. For fiscal year 2020, ACL asked states to report their use of COVID-19 supplemental funds in narrative form. Due to the flexible format, ACL received varying levels of detail that ACL said required considerable follow-up with states. For fiscal year 2021, ACL developed a template for state reporting, which officials said will help them efficiently collect more consistent information on the use of COVID-19 funds. ACL supported states by providing frequent guidance, sharing information on the use of funds, and suggesting ways to modify services.
### Abbreviations

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Full Form</th>
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<tbody>
<tr>
<td>AAA</td>
<td>area agency on aging</td>
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<tr>
<td>ACL</td>
<td>Administration for Community Living</td>
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<tr>
<td>APS</td>
<td>Adult Protective Services</td>
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<tr>
<td>ADRC</td>
<td>Aging and Disability Resource Centers</td>
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<tr>
<td>ARPA</td>
<td>American Rescue Plan Act of 2021</td>
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<tr>
<td>CAA-21</td>
<td>Consolidated Appropriations Act, 2021</td>
</tr>
<tr>
<td>CDC</td>
<td>Centers for Disease Control and Prevention</td>
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<tr>
<td>COVID-19</td>
<td>Coronavirus Disease 2019</td>
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<td>FFCRA</td>
<td>Families First Coronavirus Response Act</td>
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<tr>
<td>HHS</td>
<td>Department of Health and Human Services</td>
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<td>OAA</td>
<td>Older Americans Act of 1965</td>
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<tr>
<td>SNAP</td>
<td>Supplemental Nutrition Assistance Program</td>
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<td>USDA</td>
<td>United States Department of Agriculture</td>
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Congressional Addressees

The ongoing Coronavirus Disease 2019 (COVID-19) pandemic has put older adults at increased risk for COVID-19 complications or death.\(^1\) Before the availability of vaccines, many older adults were advised to stay in their homes to avoid contracting the virus.\(^2\) As a result, services provided under Title III of the Older Americans Act of 1965 (OAA), such as home-delivered meals or in-home personal care, became increasingly important during the pandemic to ensure that older adults could meet basic nutrition needs, maintain daily routines, and live safely in their homes and communities.\(^3\) OAA is administered by the Administration for Community Living (ACL) within the Department of Health and Human Services (HHS). ACL distributes funds and provides oversight to an “aging network” that includes state units on aging, area agencies on aging (AAA), and local service providers.

As of October 2021, OAA Title III services have received nearly $2.6 billion in supplemental appropriations in response to the COVID-19 pandemic.\(^4\) In January 2021, we reported on the way ACL had initially provided guidance and support to help states and AAAs meet the increased demand for nutrition assistance and provide other services for

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\(^1\) Though all populations are at risk of COVID-19, data indicate that throughout the pandemic, adults over age 65 were more likely to be hospitalized and to die from the virus. In fact, according to the Centers for Disease Control and Prevention (CDC), adults aged 65-74 who contracted COVID-19 were 90 times more likely to die than those aged 18-29, and the risk was even greater for those over age 74. See CDC, *Risk for COVID-19 Infection, Hospitalizations, and Death by Age Group* (Updated Sept. 9, 2021).

\(^2\) CDC guidance from March 2020 recommended that older adults stay home, among other precautions. Some state and local officials issued more stringent guidance that older adults self-isolate at home or stay-at-home orders for the general public.

\(^3\) OAA Title III services for older adults are designed to maintain the health and well-being of older persons, with the majority of funds being allocated to the provision of nutrition and nutrition-related services.

older adults who were homebound early in the pandemic.\(^5\) This report builds on that work by examining: (1) how states have used OAA COVID-19 funds and how these funds and related flexibilities have helped selected states address challenges serving older adults during COVID-19, (2) what strategies selected states and localities have used to meet the nutrition and other needs of older adults during the COVID-19 pandemic, and (3) what efforts ACL has made to oversee COVID-19 funds and support states.\(^6\) We conducted this work as part of GAO’s monitoring and oversight responsibilities under the CARES Act.\(^7\)

To address all three of our objectives, we conducted interviews with and gathered documents from four states (Georgia, New Mexico, New York, and South Dakota). We selected these states for their higher percentages of adults 60 and older below the poverty level and higher COVID-19 infection and death rates, as well as to reflect demographic and geographic diversity. In each of the selected states, we interviewed officials from the state unit on aging as well as from two localities within the state—either AAAs or, in the case of South Dakota, service providers that subcontract directly with the state.\(^8\) We selected one urban- and one rural-serving locality in each state based on their higher concentrations of older adults, and selected at least one locality in each state with a higher percentage of minority older adults living in the service area. We also asked for input on our choice of selected localities from officials in each state.


\(^6\)In this report, we use the term “COVID-19 funds” to refer to supplemental funds from the Families First Coronavirus Response Act (FFCRA) and CARES Act, which states received in fiscal year 2020. This report does not include analysis of how states and localities spent the OAA funds appropriated by the Consolidated Appropriations Act, 2021 (CAA-21) and American Rescue Plan Act of 2021 (ARPA), neither of which had been distributed to states at the time we initiated this work.


\(^8\)A handful of states, many of which are small or sparsely populated, do not have AAAs and provide services directly or through contracts with providers.
In our interviews, we asked state and local officials about several topics, including the service needs of older adults during the pandemic, how their state or locality used the supplemental COVID-19 funds, and how they modified their services and responded to challenges during the pandemic. We also reviewed relevant documents about services and programs from the selected states and localities. Our findings cannot be generalized to all states and localities, but they provide insights into the types of challenges faced and responses to serving older adults during the COVID-19 pandemic.\(^9\)

For all three objectives, we also reviewed relevant federal laws and regulations, and relevant ACL documents, such as guidance on allowable activities and reporting requirements, information on ACL’s oversight and monitoring processes, and informational resources provided to help states and localities modify their programs and address challenges during the pandemic. We interviewed ACL headquarters officials and ACL regional administrators responsible for each of the four selected states about the agency’s various efforts.\(^10\) We also interviewed officials from six national associations that represent older adults and the aging network.\(^11\)

To address our first objective, we also reviewed national ACL data on OAA Title III service expenditures and meals served from fiscal years 2019 and 2020, the most recent data available. Our review focused on how states spent their supplemental COVID-19 funds in fiscal year 2020, although states have until the end of fiscal year 2022 to spend funds from the Families First Coronavirus Response Act (FFCRA) and the CARES

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\(^9\)In this report, we use the term “states” to collectively refer to the 50 states, the District of Columbia, and U.S. territories. We use the term “localities” to encompass both AAAs and service providers that sub-contract with a state unit on aging to provide services in certain geographic areas. Where relevant, we specify whether we are referring to a state unit on aging, an AAA, or a service provider. To characterize the views of the localities throughout this report, we defined modifiers (e.g., “most”) to quantify the opinions presented by our interviewees as follows: “all” represents all eight localities; “most” represents six or seven localities; and “some” represents three, four, or five localities. When referring to fewer than three localities, we specified the exact number.

\(^10\)ACL has 10 regional offices which serve as the focal points for the development, coordination, and administration of ACL programs and activities within their regions.

\(^11\)These national aging associations included ADvancing States (representing state units on aging), AARP, Meals on Wheels of America, the National Association of Nutrition and Aging Services Programs, the National Council on Aging, and USAging (formerly the National Association of Area Agencies on Aging).
Act.\textsuperscript{12} We focused on OAA Title III—Grants for State and Community Programs on Aging—because Title III is the largest OAA expenditure and received the majority of the OAA COVID-19 supplemental funds.

To assess the reliability of these data, we examined the data for missing or inconsistent information, reviewed ACL documents, interviewed ACL officials, and requested written responses to questions from ACL regional administrators responsible for working directly with states on their annual state program reports. We included in our analysis only those service and program expenditures data that we found to be sufficiently reliable for the purposes of demonstrating how states used the supplemental COVID-19 funds. Specifically, we included data on expenditures and the number of meals provided with all funding sources.\textsuperscript{13} We excluded data on Title III client demographics, as well as data on service units and clients served specifically with the supplemental COVID-19 funds, due to the amount of missing data and based on our data reliability discussions with ACL officials.

We conducted this performance audit from January 2021 to December 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

OAA Services

The OAA, first enacted in 1965 and reauthorized most recently in 2020, provides support for programs that help older adults live independently in

\textsuperscript{12}Initially, funds from FFCRA and the CARES Act were available to states through the end of fiscal year 2021. In April 2021, ACL provided automatic no-cost extensions for these funds, so funds are now available to states until the end of fiscal year 2022.

\textsuperscript{13}States used several funding sources to provide services: annual OAA funds, supplemental COVID-19 funds provided under FFCRA and the CARES Act, state (including state and local match) funds, and program revenue (e.g., contributions from older adults).
GAO Title III grants provided to states—collectively the largest expenditure under the OAA—are a key source of federal funds for state and community programs on aging and fund a broad range of services. OAA Title III services for older adults are designed to maintain the health and well-being of older persons, with the majority of funds being allocated to the provision of nutrition and nutrition-related services. Examples of services supported by OAA funds are:

- supportive services, such as in-home personal care, transportation, and information and assistance;
- nutrition programs, such as providing congregate (meals served in group settings, such as at senior centers) and home-delivered meals;\(^\text{15}\)
- evidence-based health promotion activities, such as group exercise programs and programs to help prevent falls; and
- caregiver support services, such as assisting family caregivers with information and resources, and providing respite care.

Other OAA programs not part of Title III provide additional services to help support older adults. For example, other services include information and referrals provided through Aging and Disability Resource Centers (ADRC), and long-term care ombudsmen services. OAA services are generally for adults age 60 and older, and are targeted to certain populations of older adults, such as those living in poverty or rural areas. Within these federal parameters, however, the states have a great deal of discretion to determine how OAA funds will be used and how to prioritize who receives services.

COVID-19 Funding and Flexibilities

The OAA is funded through the annual discretionary appropriations process and an additional $2.7 billion in supplemental appropriations was


\(^{15}\)Congregate and home-delivered nutrition services include the provision of meals, as well as other nutrition services, such as nutrition education and counseling.
provided for OAA programs in response to the COVID-19 pandemic. Nearly $2.6 billion of these supplemental funds were for OAA Title III services, with the remainder going to other OAA programs (see table 1). States receive separate allotments of OAA Title III funds for different types of services based on statutory funding formulas, and states typically distribute funds to AAAs using specific intrastate funding formulas.

Table 1: Fiscal Year 2021 and COVID-19 Relief Appropriations for Older Americans Act of 1965 (OAA) Programs

<table>
<thead>
<tr>
<th>OAA program</th>
<th>Fiscal year 2021 appropriated funds (in millions)</th>
<th>COVID-19 relief funding (in millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>OAA Title III programs</td>
<td>$1,572</td>
<td>$2,587</td>
</tr>
<tr>
<td>Supportive services (Title III-B): transportation, in-home personal care, chore, homemaker, outreach, information and assistance</td>
<td>$393</td>
<td>$200 (CARES Act)</td>
</tr>
<tr>
<td>Nutrition programs (Title III-C): congregate meals, home-delivered meals</td>
<td>$952</td>
<td>$240 (FFCRA)</td>
</tr>
<tr>
<td>Evidence-based health promotion (Title III-D): nutrition education, disease prevention, wellness activities</td>
<td>$38</td>
<td>$44 (ARPA)</td>
</tr>
<tr>
<td>Caregiver support services (Title III-E): respite care, training, information on caregiving</td>
<td>$189</td>
<td>$100 (CARES Act)</td>
</tr>
<tr>
<td>Other OAA programs</td>
<td>$62</td>
<td>$142</td>
</tr>
<tr>
<td>Aging and Disability Resource Centers (ADRC) (Title II): information and referrals to services for older adults, people with disabilities, families and caregivers</td>
<td>$8</td>
<td>$50 (CARES Act)</td>
</tr>
<tr>
<td>Nutrition and related services for Native American Programs (Title VI)</td>
<td>$35</td>
<td>$10 (FFCRA)</td>
</tr>
<tr>
<td>Long-term Care Ombudsman Program (Title VII): investigate and resolve complaints related to health and safety of individuals living in long-term care facilities</td>
<td>$19</td>
<td>$20 (CARES Act)</td>
</tr>
<tr>
<td><strong>Total for All OAA programs</strong></td>
<td><strong>$1,634</strong></td>
<td><strong>$2,729</strong></td>
</tr>
</tbody>
</table>

Source: GAO analysis of COVID-19 relief funding from the Families First Coronavirus Response Act (FFCRA), the CARES Act, the Consolidated Appropriations Act, 2021 (CAA-21), and the American Rescue Plan Act of 2021 (ARPA), and agency documents. | GAO-22-104425.  

Note: Total funding amounts may not add exactly due to rounding.

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16State and local funds also support OAA Title III services.
17State units on aging distribute Title III grant funds to AAAs, and AAAs may provide services directly or contract with local providers.
Provisions in the CARES Act and the Consolidated Appropriations Act, 2021 (CAA-21) allowed HHS to temporarily waive some OAA requirements; these provisions as well as other existing authorities provided ACL and states with additional flexibilities.\(^{18}\) For example, meals provided using OAA funds are typically subject to certain dietary requirements, but such requirements could be waived during the pandemic. Specifically, ACL waived requirements for meals to comply with two sets of federal guidelines—the Dietary Guidelines for Americans and the Dietary Reference Intakes, but ACL maintained requirements for meals to meet minimum calorie levels and encouraged providers to continue meeting nutritional guidelines.\(^{19}\)

In addition, to promote socialization, the majority of OAA nutrition funds are intended for congregate meals—where older adults dine together—rather than home-delivered meals. While states are normally allowed to transfer some Title III funds between programs to meet local needs, they are limited in how much funding they can transfer without being granted a waiver from ACL.\(^{20}\) During the COVID-19 public health emergency, states have been able to transfer up to 100 percent of funds between the congregate and home-delivered meal programs. Further, states were also provided flexibility under the OAA’s disaster relief provisions to use any amount of their Title III funds for disaster relief for older adults once the

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\(^{18}\)In general, some services provided under Title III are required, such as congregate and home-delivered meals, while some supportive services, such as in-home care and transportation services, are optional and can be adjusted depending on the needs of the state.

\(^{19}\)The OAA requires states to ensure that meals provided comply with the most recent Dietary Guidelines for Americans. These guidelines recommend components—such as fruits, vegetables, grains and protein—and portion sizes. The OAA also requires each meal include a minimum of 33.3 percent of the Dietary Reference Intakes, which provide intake recommendations of a wide range of nutrients, including vitamins, such as vitamins A and C; minerals, such as sodium and iron; and macronutrients, such as fiber and fat.

\(^{20}\)Specifically, the OAA typically allows states to transfer up to 40 percent of funds between the congregate and home-delivered meal programs and 30 percent of funds between the supportive services and nutrition programs. States may transfer an additional 10 percent of Title III-C funds between parts 1 and 2 (i.e., the congregate and home-delivered meal programs) if they are granted a waiver from ACL.
President approved a major disaster declaration. Table 2 provides examples of the flexibilities.

<table>
<thead>
<tr>
<th>Source of flexibility</th>
<th>Type of flexibility</th>
<th>Description of flexibility</th>
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<tbody>
<tr>
<td>CARES Act</td>
<td>Nutrition program flexibility</td>
<td>Nutrition requirements waiver: Allows the Secretary of Health and Human Services to waive nutrition requirements for congregate and home-delivered meal programs.</td>
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<td></td>
<td>Nutrition program flexibility</td>
<td>Eligibility expansion: Permits states to establish new guidelines that broaden home-delivered meal eligibility criteria to include individuals unable to obtain nutrition services because of social distancing.a</td>
</tr>
<tr>
<td></td>
<td>Nutrition program flexibility</td>
<td>Funding transfer flexibility: Allows state agencies and area agencies on aging (AAA) to transfer up to 100 percent of funds received for congregate and home-delivered meal programs between the two programs without prior approval.</td>
</tr>
<tr>
<td>OAA</td>
<td>General funding flexibility</td>
<td>Disaster relief provisions: Allows states to use any portion of the funds made available under any and all sections of the OAA to provide disaster relief for older individuals, once the President approves a major disaster declaration for the state.b For example, under the disaster relief provisions, funds made available under OAA Titles III-B (supportive services), and III-E (caregiver services) could be used to provide more services under III-C (nutrition).</td>
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Notes: These flexibilities established under the CARES Act apply to OAA Titles III, VI, and VII and were also extended to funds made available under the Families First Coronavirus Response Act (FFCRA) and the American Rescue Plan Act of 2021 (ARPA). The OAA also provides for other administrative flexibilities, such as flexibility in the deadlines for state plans, which states generally submit to ACL every 4 years.

aUnder the OAA, services are generally for adults age 60 and older, but the OAA permits states to establish specific eligibility criteria beyond the age requirement. Therefore, states will continue to have this flexibility after the pandemic.

bIn accordance with the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), as amended, the President of the United States may declare that a major disaster or emergency exists in response to a governor’s or tribal chief executive’s request if the disaster is of such severity and magnitude that effective response is beyond the capabilities of a state, tribe, or local government and federal assistance is necessary. See 42 U.S.C. § 5170. On March 13, 2020, the President declared COVID-19 a national emergency under the National Emergencies Act and a nationwide emergency under section 501(b) of the Stafford Act. The President also approved major disaster declarations under the Stafford Act for all 50 states, the District of Columbia, and five territories. Once a state has an approved major disaster declaration under the Stafford Act, under the disaster relief provisions of the OAA, states are allowed to use any portion of the funds made available under any and all sections of the OAA to provide disaster relief for older individuals, without the need for a separate transfer request or waiver. See 42 U.S.C. § 3030(c).
emergency under section 501(b) of the Stafford Act. The President also approved major disaster declarations under the Stafford Act for all 50 states, the District of Columbia, and five territories. Once a state has an approved major disaster declaration under the Stafford Act, under the disaster relief provisions of the OAA, states are allowed to use any portion of the funds made available under any and all sections of the OAA to provide disaster relief for older individuals, without the need for a separate transfer request or waiver. See 42 U.S.C. § 3030(c).

States Spent Most COVID-19 OAA Funds on Meals for Older Adults and Used COVID-19 Flexibilities to Address Changing Demand

As Spending Shifted from In-Person Services to Meal Delivery, Supplemental Funds Helped States Respond to Increased Demand

In fiscal year 2020, states spent over $475 million of funds received for Title III services from FFCRA and the CARES Act, with most of it used to provide meals, according to the most recent data from ACL (see fig. 1). This is about 47 percent of the $1.02 billion received, which states have until the end of fiscal year 2022 to spend. In fiscal year 2020, states spent over $280 million of these funds on home-delivered meals and over $35 million on congregate meals, including meals that older adults could eat at home while socializing virtually.

22 In their fiscal year 2020 program reports, 50 of the 56 states and territories reported on how they spent $380 million of the FFCRA and CARES Act funds. According to ACL, states had spent over $475 million of the FFCRA and CARES Act funds as of the end of fiscal year 2020. ACL was unable to provide us with information about the remaining $95 million, in part because of issues with reporting and data collection, as discussed later in this report.

23 In April 2021, ACL provided automatic no-cost extensions to states for annual OAA Title III awards and supplemental COVID-19 awards provided under FFCRA and the CARES Act. As a result, these funds are now available until the end of fiscal year 2022.
Initially, Title III funds from FFCRA and the CARES Act were available for states until the end of fiscal year 2021, and the pace of spending varied across states and localities. According to ACL officials, some states spent funds quickly as they attempted to meet the increased demand, while other states conserved funds because of uncertainty about how long the pandemic would last and whether states would receive additional federal funds. Further, officials we interviewed from one selected locality said they conserved federal funds because they had other funds with earlier expiration dates, which they spent first. In September 2021, some of the selected localities reported that they had spent all of the supplemental COVID-19 funds, but officials from two localities said they had conserved funds to ensure they could meet demand through the summer and into the next fiscal year. For example, officials from one locality in Georgia said they were conserving CARES Act funds to bridge the gap until they receive funds from the American Rescue Plan Act of 2021 (ARPA).24

24The OAA includes a requirement for states to match 15 percent of the funds they receive from annual appropriations. While FFCRA, the CARES Act, and CAA-21 waived this matching requirement, ARPA did not, so localities will not receive funds from ARPA until their state appropriates matching funds.
Most of the localities reported that the current level of supplemental funding, including additional funds from the Consolidated Appropriations Act, 2021 (CAA-21) and ARPA, will help them continue to address increased demand for services or higher food costs into 2022.

States provided more meals to older adults overall in fiscal year 2020 compared to fiscal year 2019, although the number of congregate meals decreased as home-delivered meals increased.25 When comparing the total number of meals provided (including meals provided with other types of funding such as annual Title III funds and state funds), states provided about 24 million more meals overall and about 32 percent more home-delivered meals in fiscal year 2020, compared to fiscal year 2019 (see fig. 2).26 According to ACL officials, most states replaced congregate meals with home-delivered meals during the pandemic. While the number of congregate meals dropped, some states continued to provide congregate meals during the pandemic and some providers replaced meals in traditional congregate settings with grab-and-go meals paired with in-person or virtual socialization, according to ACL officials.

25ACL’s data could not be used to determine exactly how many meals were provided with the supplemental COVID-19 funds because some states do not capture information on the supplemental funds separately, as we describe later in the report.

26These numbers include meals that states purchased with several funding sources: annual OAA Title III funds, supplemental COVID-19 funds provided under FFCRA and the CARES Act, state (including state and local match) funds, and program revenue (e.g., contributions from older adults).
Note: These numbers include meals that states purchased with several funding sources: annual OAA Title III funds, supplemental COVID-19 funds provided under the Families First Coronavirus Response Act and the CARES Act, state (including state and local match) funds, and program revenue (e.g., contributions from older adults). States received $1.32 billion in fiscal year 2019 and $1.36 billion in fiscal year 2020 in annual Title III funds. In addition, states received $1.02 billion in supplemental COVID-19 funds that were available through fiscal year 2021 and spent $475 million of these funds in fiscal year 2020, according to ACL.

Officials in each of the four selected states attributed the increase in home-delivered meals during the pandemic to the movement of congregate meal clients to home delivery and new clients who were staying at home. For example, officials from a locality in New York said their existing congregate meal clients switched to home-delivered meals when the locality closed congregate meal sites. Regarding new clients, officials from each of the four states said one reason they gained new clients was that additional older adults became aware of meal services during the pandemic. For example, officials from one locality said they increased outreach to older adults during the pandemic and officials from another locality said older adults learned about the services from their friends. The increased funding may have also allowed some programs to serve clients who had been waitlisted prior to the pandemic. For example, officials from a locality in Georgia said the supplemental funds allowed them to serve all older adults who requested meals including those that had been on a waitlist.

States also spent more on meals because the cost of providing home-delivered meals increased, according to officials from selected localities. Local officials from South Dakota and New Mexico said providers needed to purchase additional supplies, such as personal protective equipment and food delivery containers that increased the cost of providing meals. Local officials in South Dakota said food costs increased during shortages.

Compared with meals, states spent much less of their supplemental COVID-19 funds on all other services combined (see fig. 1). After meals, states reported spending the most funds on providing information and assistance, including connecting older adults to services. Other services that states reported spending the highest amounts of supplemental funds on included case management, homemaker (e.g., meal preparation or light housework), and socialization (e.g., wellness phone calls).

Similarly, regarding both annual and supplemental expenditures combined, states spent much less on other services than on meals in fiscal year 2020, compared to fiscal year 2019 (see fig. 3). However, the
extent that this was due to the pandemic is unclear. Although total expenditures on some in-person services, such as homemaker services, remained steady, states’ spending on adult day care and transportation decreased by over 20 percent. Officials from three national aging associations said that demand for in-home services decreased early in the pandemic, in part, because some older adults were hesitant to have other people in their homes. Additionally, public health orders led to the suspension of many in-person services, such as adult day care centers, according to state and local officials in New Mexico. However, ACL officials noted that prior to the pandemic, states’ spending by service could vary significantly from year to year, making it hard to attribute changes between 2019 and 2020 entirely to the pandemic.

Figure 3: Percentage Change in Total Expenditures for Selected Older Americans Act of 1965 (OAA) Title III Services between Fiscal Years 2019 and 2020

Source: GAO analysis of Administration for Community Living data. | GAO-22-104425

Note: These numbers include meals that states purchased with several funding sources: annual OAA Title III funds, supplemental COVID-19 funds provided under the Families First Coronavirus Response Act and the CARES Act, state (including state and local match) funds, and program revenue (e.g., contributions from older adults). States received $1.32 billion in fiscal year 2019 and $1.36 billion in fiscal year 2020 in annual Title III funds. In addition, states received $1.02 billion in supplemental COVID-19 funds that were available through fiscal year 2021 and spent $475 million of these funds in fiscal year 2020, according to ACL. It is unclear to what extent the changes shown above were due to the pandemic, as year to year fluctuation in service expenditures are common, according to ACL officials.
Selected States Reported That COVID-19 Flexibilities Helped Them Quickly Shift Resources to Meet Changing Demands

Officials in the four selected states said several COVID-19 flexibilities allowed them to quickly shift to home-delivered meals, expand provider networks, enroll new clients, and adapt to food shortages.

- **Funding flexibilities.** All of the selected localities across the four states used at least one of the funding flexibilities to redirect funds to address changing client needs, according to state and local officials. For example, they said all localities used the COVID-19 nutrition program funding flexibility, which allowed states to transfer 100 percent of funds between the congregate and home-delivered meal programs, enabling them to address the increased demand for home-delivered meals. In addition, officials from some localities said the OAA disaster relief flexibility allowed them to redistribute funds across all OAA services based on local needs during the pandemic. For example, state and local officials in New Mexico said this flexibility helped them redistribute funds and staff from the in-home services program, which the state suspended, to address increased demand and staffing shortages in the nutrition program.

- **Nutrition requirements waiver.** Officials from most localities across the four states reported that the nutrition requirements waiver helped them address challenges during the pandemic. Specifically, officials from some localities said the waiver helped them work around food and provider shortages during the pandemic, which made it difficult to ensure meals met the two sets of requirements—Dietary Guidelines for Americans and the Dietary Reference Intakes. According to one state official, the nutrition requirements waiver allowed localities in the state to provide uninterrupted meal service despite food shortages. The waiver allowed two localities to leverage local resources to meet the demand for meals. For example, a locality in Georgia reported partnering with restaurants to provide meals early in the pandemic because their existing meal providers could not serve the increased number of clients. Initially, the restaurants were not always able to meet the nutrition requirements, but have since coordinated with a dietitian to create special meals for older adults that meet requirements, according to a local official. Other state and local officials said they were able to return to meeting the nutrition requirements when food shortages eased later in the pandemic.

Additionally, officials from some localities across three states reported that the nutrition requirements waiver allowed them to address the increased demand for food with frozen meals, shelf-stable meals, or groceries, which did not always meet nutrition requirements. For
example, officials from a locality in New Mexico said their providers prepared new recipes that they could freeze easily, and the providers distributed them to older adults quickly to meet demand without fully reviewing the nutritional value. State officials in New Mexico added that their first priority was on meeting older adults’ immediate needs—which sometimes necessitated providing available shelf-stable foods.

- **Eligibility expansion for home-delivered meals.** Officials from some localities we spoke with said the ability to expand eligibility for home-delivered meals helped them enroll new clients quickly as demand for these increased. According to ACL, the OAA already provides states flexibility to determine their own eligibility requirements for home-delivered meals beyond the age requirement. However, the additional flexibility in the COVID-19 relief laws helped some states broaden eligibility requirements quickly, according to ACL officials. For example, officials from a locality in New York said they waived eligibility assessments and provided home-delivered meals to all older adults who requested them early in the pandemic. By October 2020, the locality returned to assessing eligibility based on the need for meals to be provided in the home (e.g., the extent that older adults were homebound or could not shop for or prepare meals themselves). In contrast, officials from two large urban localities in the selected states said they could not serve all older adults who wanted these services, so they maintained systems to assess older adults and prioritize services to those with the greatest need.

ACL officials do not believe that states will continue to need the flexibilities after the pandemic eases due to the inherent flexibilities within the OAA, but state, local, and national aging association officials had mixed views on whether the flexibilities would remain helpful in the future.

Regarding the nutrition requirements, officials from some localities said they tried to adhere to the requirements as much as possible during the pandemic, and ACL officials said the nutrition requirements help keep older adults healthy and prevent malnutrition and food insecurity.27 However, officials from two state offices said changes to the nutrition

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27In 2019, we found that the nutrition requirements provide broad guidance on nutrition for healthy populations, but do not address the varying nutrition needs of older adults. We recommended that HHS develop a plan to include specific nutrition guidelines for older adults in its guidance, and as of September 2021, ACL reported related efforts underway but had not fully implemented our recommendation. See GAO, Nutrition Assistance Programs: Agencies Could Do More to Help Address the Nutritional Needs of Older Adults, GAO-20-18 (Washington, D.C.: Nov. 21, 2019).
requirements would help them continue to serve older adults after the pandemic. For example, officials from a locality in one of these states said the waiver would help providers serve more culturally diverse meals. Officials from two national aging associations also reported that the nutrition requirements are not always culturally appropriate. For example, according to one of these associations, the nutrition requirements call for the inclusion of dairy, but adults from some cultures typically do not consume dairy products. According to ACL, dairy is not an OAA requirement, but many state policies require that OAA meals include milk. The OAA requires states to ensure that that meals provided comply with the most recent Dietary Guidelines for Americans, and the 2020-2025 guidelines recommend that older adults consume 3 cups of dairy or fortified soy alternatives per day.\(^{28}\)

Regarding the funding flexibilities, officials from three states and some localities said some amount of continued flexibility would help them allocate resources based on local needs and changing demand. However, officials from one state also noted that all of the OAA programs are important and that large transfers could leave some programs with insufficient funds.

ACL has requested that Congress allow states to transfer 100 percent of their funds between Title III programs in fiscal year 2022, but ACL officials said states would not need this flexibility after the pandemic because the OAA allows sufficient flexibility to meet states’ needs. For example, prior to the pandemic, states rarely requested waivers from ACL to transfer funds beyond the statutory limits in the OAA, according to ACL officials. ACL data show that in fiscal year 2019, no state requested a waiver to transfer above the limit, and six states transferred amounts within 5 percentage points of the limit. Moving forward, ACL officials said they will continue to assess whether to request that Congress continue any pandemic-instituted flexibilities after fiscal year 2022.

\(^{28}\)The OAA also requires that meals include a minimum of 33.3 percent of the Dietary Reference Intakes, which provide intake recommendations of a wide range of nutrients, such as calcium. According to ACL, one of the most common sources of calcium is milk, and many state nutrition policies require that OAA meals include milk since it is often cheaper and easier to offer than alternative sources. ACL has provided information to states about alternative sources of calcium that can be provided instead of milk. See ACL, *The Older Americans Act Nutrition Program: Did You Know…?* (May 2015), accessed on December 3, 2021, https://acl.gov/sites/default/files/programs/2016-11/OAA-Nutrition-Program-FAQ.pdf.
Home-delivered meals. Officials from selected localities said they adjusted their methods of preparing and delivering home-delivered meals to meet the increased demand and keep people safe. For instance, some localities made single deliveries with multiple days' worth of meals, and provided frozen meals instead of hot meals to limit the number of times they needed to make contact with the client (see fig. 4). To increase safety for clients, volunteers, and employees, some localities reported implementing new delivery protocols such as leaving meals on the porch or entryway and observing the client's receipt of the meals at a distance. Additionally, officials from some localities said they met the increased demand for meals by implementing new approaches to manage the preparation and distribution of meals. For example, in order to store the increased number of prepared meals, a New York locality reported using freezer spaces at 10 local restaurants. As an alternative to preparing meals in-house, officials from two other localities told us they contracted with businesses that sell prepared meals, such as shelf-stable meals and frozen meals to ship directly to some of their clients.
Additionally, officials from some of the selected localities reported facing shortages of staff and volunteers to deliver meals and found alternative solutions. For instance, some local officials reported that many of their traditional volunteers, often older adults themselves, no longer felt comfortable serving during the pandemic or were directed by state or
local orders to stay at home. Officials from one South Dakota locality reported some of their volunteers who became infected with COVID-19 were unable to return due to the long-term effects of the disease. As a result, localities reported finding alternative solutions to fill these gaps. For example, one local official told us that county employees from other departments were able to help at the meal distribution sites. Additionally, an official at a rural locality in South Dakota said they used COVID-19 funding to retain existing drivers and hire additional delivery drivers for their home-delivered meals, while a New Mexico locality reported using their transportation services’ vans to deliver meals to their clients.

**Grocery deliveries.** Some localities provided groceries to their clients, either as a supplement or an alternative to home-delivered meals. Officials from one locality in New York told us they provided clients with supplemental care packages including shelf-stable foods and household items such as toilet paper, along with puzzles and games to provide their clients with activities during the stay-at-home order. Some local officials we spoke with said they provided grocery boxes instead of or in addition to home-delivered meals to some of their older adult clients who were able to cook meals for themselves. Officials from one locality said that providing groceries to some of their clients instead of prepared meals helped preserve their clients’ independence, which is a core goal of their agency and the OAA. See text box for more information on use of the Supplemental Nutrition Assistance Program (SNAP) online purchasing pilot to provide older adult SNAP recipients access to grocery deliveries.

29For instance, in March 2020, the governor of New York announced an initiative (referred to as “Matilda’s Law”), which was intended to protect individuals 70 and older, by requiring them to stay home, wear a mask in the company of others, and limit their in-home visitation.

Use of SNAP Online Purchasing among Older Adults

The Supplemental Nutrition Assistance Program (SNAP) provides monthly nutrition assistance benefits to low-income households, including those with older adults, who meet the eligibility criteria. The Department of Agriculture’s Food and Nutrition Service (FNS) oversees SNAP, and state SNAP agencies administer the program. The Agricultural Act of 2014 established the SNAP online purchasing pilot, which allows recipients in participating states to use their SNAP benefits online at participating retailers. The pilot began in New York in 2019 and, as of August 2021, includes 47 states and the District of Columbia, according to FNS officials.

The extent to which older adult SNAP recipients took advantage of this program during the COVID-19 pandemic is unknown, according to FNS. Specifically, FNS does not track data specific to SNAP online purchasing for older adults, including their use of online purchasing since the start of the pandemic. Officials from two FNS regional offices reported hearing anecdotally that the pilot has been helpful to SNAP recipients (including older adults) during the pandemic, as a way to help them use their benefits safely, and that some of the participating retailers offered recipients curbside pick-up options as another way to keep people safe.

Although the online purchasing pilot could be a useful option for older adult SNAP recipients to reduce their exposure to COVID-19 by having groceries delivered, certain factors may limit its use, according to officials we interviewed. For instance, officials from one national aging association said they believe not all older adults are aware of the program. Officials from the four state units on aging said that Aging and Disability Resource Centers—which serve as a central source of information for older adults and people with disabilities—may be providing information and assistance to older adults who are eligible for SNAP benefits, but not all eligible adults seek services from these centers.

Further, officials in New Mexico and South Dakota said older adults in rural areas may not have access to online retailers because only a few retailers in urban and suburban areas participate at this time. For example, at the time of our interview, an official in South Dakota told us there were three retailers in the state that participate in the pilot and one of those retailers only operates in Sioux Falls, the largest city in the state.

In addition, officials from some of the eight localities we spoke with noted that some older adults may not be comfortable with or have access to the technology required to place online grocery orders. Officials from one national aging association said that delivery fees cannot be paid for with SNAP benefits, which may further deter older adults from using this pilot program.

Congregate meals. Officials from most localities said that social distancing requirements and stay-at-home advisories meant that older adults could no longer have traditional congregate meals at sites, such as senior centers, although some localities told us they adjusted their operations to continue to provide meals in other ways. Officials from most of the localities we spoke with reported that they initially shut down their congregate meal sites. As the pandemic continued, according to officials, some localities converted their congregate sites to centers for “grab-and-go” meal pickup, but other localities continued to provide all their congregate meal clients with home-delivered meals (see fig. 5). To retain some of the social aspects of the congregate meal community experience, local officials in Georgia and New Mexico told us their organizations hosted socially distanced phone and video conferences so
their older adult clients could socialize with each other. According to ACL, other localities maintained some social activities for their congregate meal clients who had participated in the congregate meal program prior to the pandemic. For example, one locality hosted activities such as live entertainment and small group outdoor picnics when clients picked up their grab-and-go meals, while another locality held online social dining events for their clients.

Figure 5: Grab-and-Go Meal Pick Up at a Congregate Meal Site in Boston

Transportation. Officials in three states and some localities told us they suspended or significantly reduced their transportation services early in the pandemic due to safety concerns, but as the pandemic continued, some localities modified transportation services to comply with social distancing measures and ensure older adults were able to get to their medical appointments. Local officials in New Mexico told us their state implemented additional safety precautions, such as limiting the number of clients in a vehicle, which officials said made operating costs higher and limited the transportation service schedule. Once COVID-19 vaccines were available for older adults, officials with two of the selected localities
told us they began providing transportation services for older adults going to and from their vaccine appointments.

**In-home supportive services.** Officials in some localities stated that in-home supportive services for their clients were reduced or temporarily stopped at the beginning of the pandemic, and officials from two localities mentioned that some clients were reluctant or scared to have others in their homes. In-home services may also have been reduced due to workers’ own concerns about their safety, according to officials from a national aging association we interviewed. Most selected localities reported conducting well-being checks via telephone instead of going into clients’ homes. These calls allowed them to assess the needs of their clients and make sure clients had the support they needed during stay-at-home orders.

**Caregiver support services.** Early on when the pandemic began, some of the selected states and localities reported shutting down caregiver support groups and respite care services, which can give caregivers a break. As the pandemic continued, most local officials we spoke with said they shifted to providing virtual support groups for caregivers, and two localities resumed offering limited respite care services to caregivers. For example, in the spring of 2021, officials from one locality in Georgia said they began to offer respite care vouchers that caregivers could use to bring their older adult relative to an adult day care center. Officials from one of the selected states and some localities expressed concern about the well-being of caregivers during the pandemic, with one state official acknowledging that caregivers experienced greater stress during the pandemic because they did not have opportunities to take breaks from their caregiving responsibilities.

**Health and wellness.** Selected states and most localities reported using technology—such as social media, video chats, or other platforms—to either provide virtual exercise or other wellness classes and increase social opportunities for their clients (see fig. 6). For example, a Georgia locality hosted live-streamed classes such as chair aerobics on their Facebook page, also enabling these videos to be available for later on-demand viewing. This locality also reported hosting activities by telephone—such as a call-in lunchtime social hour and phone bingo—for clients who may be unfamiliar with or have limited access to the internet or other technology.
Some states and localities also reported providing electronic devices and assistance with using technology to their clients, in an effort to support their overall wellness. For example, officials in three of the selected states reported distributing tablets to some of their clients to allow them to participate in videoconference calls for socialization purposes. Additionally, officials in New Mexico said they provided wireless data subscriptions for tablets to some older adults, while Georgia state officials said they had clients use their tablets for telehealth evaluations and addressing social isolation. As localities began hosting online activities, one New York locality reported partnering with community volunteers to train and assist clients in accessing virtual senior center programs from home.
Information, assistance, and referrals to services. Officials from one of the localities reported a large increase in calls for information, assistance, and referrals to services during the pandemic. According to state and local officials we interviewed, information requests included vaccine availability and scheduling, assistance with transportation, and help obtaining items such as groceries or prescription drugs. One locality reported assisting some clients with support for paying utility bills or temporary housing. At most localities, officials reported conducting outreach to their clients by telephone to assess their needs and identify appropriate assistance, and others reported disseminating information in other ways such as by sending emails, posting information on their websites, and distributing flyers with home-delivered meals.

ACL officials stated that Aging and Disability Resource Centers (ADRC)—which are sometimes operated by AAAs—have also played a critical role in providing older adults with information and referrals to other federal programs, such as SNAP and Medicaid, as well as local community resources. Since the pandemic began, ACL officials reported that overall, the volume of calls to ADRCs from people requesting assistance increased substantially. Officials from two national aging associations said that AAAs had hired additional staff to field information and referral calls, and two localities in Georgia reported using some supplemental COVID-19 funds to hire additional ADRC staff to assist their older adult clients during the pandemic.

The selected states and localities told us about the strategies and service modifications described above in the spring of 2021. As of September 2021, most of the eight localities reported that some in-person services had resumed, though services continued to be affected by the pandemic. Most localities reported resuming congregate meals with new safety precautions, such as encouraging social distancing and mask wearing when not eating, and implementing capacity limits (see fig. 7). In-home supportive services had largely resumed, according to officials from some localities; however, most noted that they were experiencing staffing shortages for in-home services, which some said has limited the number of clients who can receive these services. As of September 2021, most of

31ADRC programs received a total of $50 million under the CARES Act. These funds were targeted to connect people at greatest risk of COVID-19 to community-based services to avoid unnecessary institutionalization, as well as to mitigate the negative psychosocial impact of social isolation, according to ACL. As of 2019, 65 percent of AAAs in the United States also perform ADRC functions according to the national aging association USAGening. Of the eight selected localities in this review, four were also serving as ADRCs.
the selected localities reported the current volume of calls for information, assistance, and referrals had either remained steady or increased, compared to the beginning of the pandemic.

Virtual service delivery. Officials from two selected states and some localities, as well as from ACL, said they anticipated that some services will continue to be delivered virtually moving forward, with some officials noting that this helps them serve more clients. Officials from some localities we met with noted that virtual programming benefits older adults by giving them more options to engage with local organizations. For example, an official from a New Mexico locality envisioned continuing to use a hybrid service model to help them meet the increased demand resulting from the pandemic in both their adult day care (in-person care) and recreation programs (virtual). Officials from a New York locality also said that increasing their virtual service offerings after the pandemic will help them continue to engage with older adults who they believe may continue to be reluctant to leave their homes and gather in-person. Officials from a rural locality in Georgia reported that offering virtual services and decentralizing their service delivery methods allows more
clients to receive services in their large service area, with the added benefit of keeping older adults integrated into their local communities.

In addition, officials from selected states, ACL, and national aging associations described using technology to mitigate the pandemic’s effects of increased isolation by continuing to engage older adults socially, strategies which may continue after the pandemic. As noted earlier, most of the selected localities conducted virtual social events, telephone wellness checks, or other virtual activities to keep older adults engaged and connected to one another while isolated at home. Additionally, according to officials in Georgia, some ADRCs trained their staff to assess social isolation risk virtually during telephone screenings during the pandemic, and officials said that an older adult determined to be at risk may subsequently receive an intervention strategy, such as a tablet to connect with family or friends. In New York, an official reported distributing animatronic pets during the pandemic to help some older adults with aspects of social isolation (see sidebar).32

However, most state and local officials we spoke with said that not all older adults are comfortable using or have access to technology to connect to virtual services, and some officials described efforts to try to help address this. For instance, various officials described older adults’ lack of familiarity with technology as a barrier to their use of virtual services. To help address this, localities in two states reported leveraging non-traditional volunteers to help older adults with technology. For example, state officials from Georgia described their “device advice” program, which was in place before the pandemic, where high school student volunteers taught older adults how to use technology. In New York, a state official told us that their partnerships, such as with technology companies, to provide technology support to older adults expanded significantly during the pandemic, and this official confirmed that these new partnerships will continue.

Additionally, limited broadband can create challenges for older adults to connect to virtual services, and officials from all four selected states

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32According to ACL, while this type of intervention may show promise for select populations of older adults, OAA Title III socialization activities typically involve person-to-person interaction.
An official in New York noted that efforts to increase broadband access during the pandemic, such as for remote schooling, have benefited their older adult clients as well. ACL officials acknowledged that the implications of the pandemic will continue to affect the older adult population for some time, and said that it was important to direct some of the supplemental COVID-19 funds towards improving older adults’ access to technology to connect to virtual services.

While greater access to virtual services could be helpful for older adults, officials from one locality and a national aging association representing state units on aging also cautioned that virtual service offerings and telephone wellness checks are not adequate substitutes for in-person services, socialization, or check-ins. Officials from one national aging association and three of the four states noted that going into a person’s home provides valuable information about the older adult’s health and well-being. (See text box for additional information about supplemental COVID-19 funds for state Adult Protective Services programs.) Another official from a national aging association noted that more research is needed to determine the extent to which virtual services help to address social isolation and loneliness. Congress included language related to the $460 million in ARPA supplemental OAA Title III-B funding, which

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33We reported on technology-related challenges, including those related to broadband availability, for rural older adults. See GAO-19-330, Older Americans Act: HHS Could Help Rural Service Providers by Centralizing Information on Promising Practices (Washington, D.C.: May 23, 2019).

34In September 2021, the contractor that manages the National Adult Maltreatment Reporting System on behalf of ACL noted that stakeholders in the Adult Protective Services (APS) community have identified a need to collect better data on the social isolation of APS clients and victims. The contractor asked for input from stakeholders on how this system could be modified to collect data on social isolation in the future. For more information on ACL’s efforts to work with state APS agencies to collect national data on adult maltreatment through the National Adult Maltreatment Reporting System, see GAO-21-90, Elder Justice: HHS Could Do More to Encourage State Reporting on the Costs of Financial Exploitation (Washington, D.C.: Dec. 18, 2020).

35According to a national survey of AAAs conducted by the national aging association USAging in April 2021, over 75 percent of respondents cited social isolation of older adults as a top concern as the pandemic continues. Other research has described the negative effects of social isolation on older adults’ health and mortality. See National Academies of Sciences, Engineering, and Medicine. Social Isolation and Loneliness in Older Adults: Opportunities for the Health Care System. Washington, DC: The National Academies Press, 2020.
indicated that states and AAAs could use these funds toward addressing social isolation among older adults.\(^{36}\)

**Supplemental COVID-19 Funding for Adult Protective Services' (APS) Response to the Pandemic**

APS officials in the four selected states shared concerns that the COVID-19 pandemic has increased the risk that abuse or neglect of older adults will go unnoticed and unreported, as all of the selected states’ APS agencies reporting reducing in-person visits by APS caseworkers during the pandemic as a way to keep staff and clients safe.\(^{a}\)

In December 2020, the Administration for Community Living (ACL) received $100 million in funding from the Consolidated Appropriations Act, 2021 (CAA-21) for elder justice programs including APS, the first time federal funds have been provided directly to support APS programs.\(^{b}\) ACL announced that these funds would be allocated through formula grant awards to all states and territories, and should be used by states to enhance, improve, and expand the ability of APS to investigate allegations of abuse, neglect, and exploitation in the context of COVID-19. States could use the funds for purposes such as expanding training, purchasing personal protective equipment for caseworkers, and acquiring equipment to improve remote worksites for APS workers.

To obtain this supplemental COVID-19 funding, states were required to submit a spending plan to ACL to describe how they planned to use it. Our four selected states’ APS agencies reported they would use these funds for a variety of purposes:

- Georgia reported that it planned to spend its funds on items such as rent and utility assistance, and minor home repairs for the purpose of keeping APS clients in their homes and avoiding long-term care facilities.
- New Mexico planned to spend some of its funds upgrading its information technology systems to support its staff who are now working remotely.
- New York reported plans to spend some of these APS funds to establish new or improve existing processes to respond to alleged COVID-19 related scams and frauds, particularly concerning vaccine or cure scams.
- South Dakota planned to spend its funds to purchase personal protective equipment for its staff and on a public awareness outreach campaign, among other things.

APS officials in all of the selected states said these supplemental funds were extremely beneficial to their efforts to keep older adults safe during this unprecedented crisis. Three of them expressed concern that once the federal funding ends, they would have to reevaluate their ability to continue these APS services moving forward.\(^{c}\)

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\(^{a}\)APS programs are state and locally run and respond to reports of suspected abuse and neglect of older adults (60 and older) and in many states, of adults with disabilities who are 18 and older. APS caseworkers are social service professionals who investigate and substantiate reports of abuse and take steps to stop the abuse and assist the victim with appropriate services, when necessary.


\(^{c}\)The American Rescue Plan Act of 2021 (ARPA) authorized and appropriated additional funding for formula grants to APS programs. In September 2021, ACL announced that more than $85 million in ARPA funds had been awarded to states and territories.

\(^{36}\)Further, the 2020 OAA reauthorization included several requirements for ACL to report on efforts to reduce social isolation, including to “develop priorities, objectives, and a long-term plan to support state and local efforts involving education about, prevention of, detection of, and response to negative health effects of social isolation among older adults.” In May 2021, ACL reported to Congress on its efforts, which included providing the aging network with technical assistance and training and continuing its “Commit to Connect” campaign—a collaborative effort involving federal agencies and national and state aging organizations to help address social isolation.
New and expanded partnerships for nutrition services. Officials from a number of the selected states and localities told us that the pandemic forced them to look to other non-traditional partnerships to continue to serve older adults, particularly in terms of providing meals or groceries. For instance, partnerships that we heard about among the selected states and localities, as well as national aging associations, included those with:

- private companies to obtain packaged meals;
- restaurant partnerships to serve congregate and home-delivered meal clients;
- faith-based organizations or food banks to provide groceries to older adults—for instance, state officials in New Mexico said their community partnerships included churches and assistance from volunteers, which enabled them to distribute tens of thousands of food boxes at senior centers, helping older adults in need;\(^{37}\)
- local farmers to provide fresh produce;
- schools to prepare and deliver meals (e.g., via school buses), and the coordination of such efforts with providing meals for school-aged children.

Although some of these partnerships were established to provide meals during this emergency situation and amid food and staff shortages, ACL officials believe that the aging network will maintain its partnership with USDA’s Food and Nutrition Service to provide older adults with increased food access. State and local officials in one state also reported that they planned to maintain some of these practices, such as partnerships with local restaurants, to continue to provide meals to older adults after the pandemic.

Collaboration with public health and emergency management. Expanded partnerships or collaborative efforts established with public health and emergency management during the pandemic may continue, according to officials from ACL and most localities we spoke with across the four states. For instance, state officials from New Mexico told us that they have partnered with emergency management to deliver meals, and local law enforcement to conduct wellness checks on older adults. Additionally, ACL officials stated that the new partnerships the aging

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\(^{37}\)ACL has posted information on its website regarding how aging offices and providers can partner with food banks and other nutrition programs administered by the USDA. See National Resource Center on Nutrition and Aging, “Partnerships with Foodbanks and Other United States Department of Agriculture (USDA) Programs.”
network made with federal, state, and local public health and emergency management agencies were critical in providing information and services to older adults during the pandemic, and that maintaining such partnerships would be useful in responding to future emergencies.

As an example of this collaboration, most of the selected localities were involved in efforts to help older adults get vaccinated when vaccines became available in early 2021—ranging from conducting outreach to facilitating in-home vaccines—and sometimes collaborated with public health or emergency management departments or other entities in these efforts. One national aging association noted that state aging offices and local providers were well positioned to help facilitate the vaccine rollout among older adults given their existing client relationships and experience providing age-friendly support, and could be called upon to assist with future vaccination efforts.38

• Outreach and information efforts included working with public health departments to disseminate vaccine information to older adults. Examples included placing flyers about vaccines in meal deliveries; posting information on social media sites, in emails, or in newsletters; and conducting targeted outreach to homebound clients. At the request of their public health departments, two localities made vaccine outreach calls to older adult clients on their client lists.

• Scheduling and coordination efforts included helping older adults register for the vaccine or scheduling vaccine appointments, such as by navigating sometimes challenging websites. For instance, state officials from New Mexico told us that their aging providers had direct access to the public health department’s portal to help older adults get registered.

38In March 2021, HHS announced a partnership between ACL and the Centers for Disease Control and Prevention (CDC) to help increase vaccinations among older adults and people with disabilities. Specifically, this partnership allowed ACL to distribute $93 million of CDC funding to aging and disability offices (including ADRCs) in all states to help provide assistance with scheduling vaccine appointments, transportation to vaccine sites, in-home vaccinations, and education and outreach, among other efforts. An additional $5 million was to help fund national hotlines to connect older adults and people with disabilities with local disability and aging agencies to help with vaccine registration and related supports and services. As of September 2021, virtually all of this funding had been obligated, according to ACL. Additionally, ACL has posted information on its website on strategies states, localities, and other organizations can use to help older adults and people with disabilities access the COVID-19 vaccine. (See ACL, “Strategies for Helping Older Adults and People with Disabilities Access COVID-19 Vaccines,” (Washington, D.C.: April 2021), accessed August 5, 2021, https://acl.gov/sites/default/files/2021-04/ACLStrategiesVaccineAccess_Final.pdf.)
Vaccination assistance efforts included helping older adults with transportation to vaccine sites and escorting them to their appointments, if needed, as well as providing older adults with vaccines at home or in smaller sites. For instance, officials from an urban AAA in New York said that they helped thousands of homebound older adults and their caregivers get vaccinated in their homes. Officials in several localities also told us they worked with public health departments or pharmacies to arrange smaller vaccine sites, such as at senior centers, which may be more familiar locations to their older adult clients.

As of September 2021, officials at most localities reported that they will continue to work with their local emergency management or public health departments going forward, with some localities specifically mentioning their plans to continue to coordinate to deliver additional COVID-19 vaccines and annual flu shots for their clients.

ACL Responded to Emergency by Modifying State Reporting Processes and Sharing Information with States

States began receiving supplemental COVID-19 funds midway through the 2020 federal fiscal year, which required ACL to quickly update its existing State Program Report guidance to include reporting requirements for states’ use of the supplemental funds. Typically, ACL requires states to report OAA data annually using an ACL template that includes specific data fields. These fields include, among others, number of clients served, service units provided (e.g., meals or service hours), and expenditures by services within Title III programs (e.g., case management or homemaker expenditures, which fall under Title III-B supportive services). For fiscal year 2020, ACL maintained these reporting requirements, but also asked states to report on their use of COVID-19 funds by including an open-
response “narrative” with their annual State Program Reports. Specifically, for fiscal year 2020 State Program Reports, ACL required states to provide information in their COVID-19 narrative on FFCRA and CARES Act expenditures by Title III program (e.g., Title III-B supportive services, Title III-E caregiver support services), as well as any funds expended when using the OAA disaster relief flexibility.

ACL officials said they chose this reporting method to facilitate simple and flexible reporting for states, AAAs, and local providers during the pandemic. Typically, states receive these data from AAAs, who receive data on clients and service units from their providers. Therefore, implementing a new template with new data elements halfway through the fiscal year would add to states, AAAs, and providers’ reporting burden, which ACL officials said they wanted to minimize given the need to focus on getting meals to older adults. Rather than requiring states to report specific data, ACL repurposed a narrative section within the existing template to capture general information on COVID-19 spending. Using this narrative approach rather than prescribing specific data elements also gave states more flexibility in reporting, which ACL officials indicated was useful for states.

To assist states in completing their COVID-19 narratives, ACL provided guidance and example narratives with the information states should report. ACL officials said they also held virtual sessions for states in which they walked through this information. In addition to the training and guidance on reporting that ACL provided before states submitted their fiscal year 2020 reports, ACL officials said its regional administrators or other ACL staff provided individualized assistance to states regarding their fiscal year 2020 reports when needed. For example, one regional administrator said they held trainings on reporting requirements with three states. Another regional administrator said they emailed each state to clarify the information ACL wanted in the narratives.

Despite these efforts, ACL received varying levels of detail from states’ COVID-19 narratives, due in part to the flexibility of ACL’s reporting format. For instance, in our review of these reports from the four selected states, three did not include all of the required information, and all four states provided inconsistent levels of detail, making it difficult for ACL to compare spending across states. For example, one of the selected states

39The COVID-19 relief laws did not require ACL to collect any additional information on how states used the funds.
combined FFCRA and CARES Act expenditures in its report, while another state reported separate expenditures for each funding source. In our review of the information all states provided ACL, we identified four states that did not include any information on their use of the COVID-19 funds in the narrative section of their fiscal year 2020 State Program Reports. ACL officials said, overall, states’ information on expenditures by funding source and service type were valid and reliable.

ACL took several steps after receiving these initial reports to obtain more consistent and reliable data for fiscal year 2020 from states, which officials said gave them overall confidence on how states used supplemental funds by service. After receiving the initial 2020 reports, all regional administrators said they followed up with all of the states to clarify and confirm expenditures reported in the narratives. In addition, ACL officials said they and their contractor, who reviewed the information from the narratives, reached out to clarify issues with the majority of states, such as disaggregating information that states reported in aggregate (e.g., reporting a combined total for home-delivered and congregate meals).

ACL officials told us, however, that they could not determine how many clients were served and service units were provided by each supplemental funding source (e.g., FFCRA and CARES Act) due to challenges with reporting and data collection. ACL encouraged states to provide such information in the narrative section, but did not require it. According to ACL, some states and localities do not track clients and service units for the supplemental funds separately, and overall, ACL officials told us that the reported information was too inconsistent to use reliably.

We heard similar data reporting challenges from two of our selected localities, given the change in how services were provided during the pandemic. For example, officials from one locality said they delivered grocery boxes to older adults and recorded each box as one meal, although older adults could prepare multiple meals with the food from each box. Although ACL issued guidance for reporting on COVID-19 services such as grocery delivery and wellness calls in May 2020, states
or localities may have recorded these services inconsistently at the beginning of the pandemic.  

To collect more consistent and complete data from states on how they used the supplemental COVID-19 funds in fiscal year 2021 with less need for follow-up, ACL developed a template that officials said will be available for states to use in their fiscal year 2021 State Program Reports. Our review of this template found that it lists services that states are required to report on by funding source, which could help address some of the inconsistent reporting from states in fiscal year 2020. For example, the template lists home-delivered and congregate meals separately, which could encourage states that aggregated these numbers in fiscal year 2020 to report on them separately in fiscal year 2021. ACL anticipates that the template will help it efficiently gather more consistent data on states’ supplemental COVID-19 spending, which could ultimately improve oversight of these funds.

In addition to the annual State Program Reports, ACL is relying on its other existing oversight processes—Federal Financial Reports and single audits—to oversee the use of COVID-19 funds, according to ACL officials. In their semi-annual Federal Financial Reports, states are required to report high-level expenditures for each grant they receive from

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40In May 2020, ACL also issued guidance on providing groceries through OAA programs which stated that groceries should not be counted as meals. See ACL, “COVID-19 Response: FAQ – Groceries and OAA Programs.”

41ACL officials said the template would be available for use but would not be required because ACL would need to obtain Office of Management and Budget (OMB) approval before requiring states to use the template. Because the OMB approval process takes time, ACL made the template optional.

42Federal agencies have oversight responsibilities under the Single Audit Act of 1984, as amended, for the funds they award to nonfederal entities. Federal award recipients that expend $750,000 or more in federal awards in a fiscal year are required to undergo a single audit, which is an audit of an entity’s financial statements and federal awards, or a program-specific audit, for the fiscal year. Single audits are generally conducted by state auditors or independent public accounting firms, and federal agencies are responsible for following up on audit findings to provide reasonable assurance that award recipients take timely and appropriate action to correct deficiencies identified through the single audit process. See, generally, 31 U.S.C. §§ 7501-7507, 2 C.F.R. §§ 200.500-21.
ACL, including FFCRA and CARES Act grants. ACL officials said they review states’ reported expenditures and compare expenditures to budgeted amounts for each grant.

In addition, ACL officials said the single audit process could provide another level of oversight. For grantees where OAA is a major program, ACL officials said they review single audits of states annually, and that states review single audits of AAAs. While single audits are not specific to the COVID-19 funds, these audits could help identify deficiencies in the award recipient’s compliance with applicable provisions of laws, regulations, contracts, or grant agreements and in its financial management and internal control systems.

To support states thus far in the pandemic, ACL provided guidance, information, and technical assistance to states on use of the COVID-19 funds and approaches to modify services, according to our review and ACL officials. ACL officials said they have held regular calls with states (initially on a weekly basis) on how to use and report on the COVID-19 funds. Officials also said they responded to common questions from states during these calls and posted summaries of the calls online. In addition to the national calls, ACL’s regional administrators said they served as an additional resource by providing technical assistance to states and offering individualized assistance and support upon request.

ACL continued to provide various forms of guidance and information online as the pandemic evolved and the COVID-19 relief laws provided additional funding. For example, ACL used its website to answer

43For example, states report expenditures on each OAA Title III program, such as supportive services, but do not provide information on the specific types of service expenditures within each program (e.g., case management or homemaker), clients, or service units, as this detail should be reported through the State Program Reports described above.

44Auditors are required to use a risk-based approach to determine which federal programs are major programs in the context of that particular audited entity. 45 C.F.R. § 75.518(a). If the independent auditors responsible for the single audit identify Title III as a “major program” for the recipient, these auditors are required to determine whether the recipient used Title III funds for allowable purposes and met requirements for monitoring any sub-recipients.

45As we reported in July 2021, OMB directed agencies, including ACL, to provide single audit submission extensions for award recipients and sub-recipients in 2020 and 2021. See GAO-21-551, COVID-19: Continued Attention Needed to Enhance Federal Preparedness, Response, Services Deliver, and Program Integrity (Washington, D.C.: July 29, 2021).
frequently asked questions and post other guidance or information. Our review of the website found information on topics including:

- Using COVID-19 funds and flexibilities (e.g., allowable expenses)
- Using an existing OAA flexibility to update eligibility requirements for home-delivered meals
- Reporting on COVID-19 funds (e.g., requirements for State Program Reports and Federal Financial Reports)
- Modifying services (e.g., ideas for virtual social and fitness activities)
- Reopening congregate meal sites (e.g., programming ideas and safety considerations for sites that are closed, partially open, and fully open)

ACL officials said they also worked with the National Resource Center on Nutrition and Aging to share information on nutrition programs during the pandemic. For example, the resource center provided recommendations for how to provide nutritious meals and meet minimum calorie requirements during the pandemic, and shared best practices and provided technical assistance for implementing grab-and-go meals.

In addition, ACL served as a forum for information sharing among other entities in the aging network. For instance, the frequent calls with states allowed the states an opportunity to share best practices with each other, according to ACL officials. Additionally, on its website, ACL has posted links to other online resources from national organizations, such as strategies to modify programs and reduce social isolation. ACL also hosted webinars with outside speakers to share examples of promising practices for providing Title III services during the pandemic, vaccinating older adults, and addressing COVID-19 vaccine hesitancy.

Officials in the four selected states said they were mostly satisfied with ACL’s support during the pandemic and found the conference calls and other guidance helpful. For example, these officials said ACL provided clear and sufficient guidance on the use of the COVID-19 funds and flexibilities. Officials in all four states also said they reached out to their regional administrators with specific questions and received responses.

46ACL supports several national resource centers that publish information on promising practices for delivering services to older adults. The information disseminated through the resource centers has broad reach, as it is aimed at the larger aging network, including state aging directors, AAAs, providers, and in some cases older adults and their families.
However, officials from one state said ACL’s guidance and responses from regional administrators were sometimes high-level and not specific enough for their particular situation.

ACL has also made longer-term efforts to support information sharing on OAA services and emergency preparation. For instance, ACL is sponsoring two categories of fiscal year 2021 grants for the aging network to identify innovative practices in nutrition services for potential replication nationwide. In particular, ACL is seeking innovative practices that have been implemented during the pandemic to transition back to and sustain congregate meal programs, such as new types of congregate meal sites and hybrid models that offer some virtual social and educational programming. To help states prepare for future emergencies, HHS also announced in May 2021 its plans to establish a National Advisory Committee on Seniors and Disasters. According to HHS, the committee will advise the Secretary of HHS on how to support and enhance response strategies to meet the unique needs of older adults in future emergencies.

We provided a draft of this report to HHS for review and comment. HHS provided technical comments, which we incorporated as appropriate.

We are sending copies of this report to the appropriate congressional committees, the Secretary of Health and Human Services, and other interested parties. The report is also available at no charge on the GAO website at http://www.gao.gov.

47 According to ACL, it awarded nearly $1.2 million to four community research entities for the Innovations in Nutrition Programs and Services grant in September 2021.

If you or your staff have any questions about this report, please contact me at (202) 512-7215 or larink@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix I.

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Director, Education, Workforce, and Income Security Issues
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Appendix I: GAO Contact and Staff Acknowledgments

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**Staff Acknowledgments:**
In addition to the contact named above, Theresa Lo (Assistant Director), Nora Boretti (Analyst in Charge), Caroline DeCelles, and Daniel Setlow made significant contributions to this report. Also contributing to this report were Andrew Bellis, Daniel Concepcion, Allison Gunn, Monica Savoy, Joy Solmonson, Curtia Taylor, Ben Theuma, Matthew Valenta, David Watsula and Adam Wendel.
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