

# Division for Aging Services

CFO Touch Base

April 29, 2026

Presented by John Carpenter



# Agenda

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- Welcome/Opening/Agenda Review
- Carry-over Procedures
- No Cost Extensions
- Allocation Process
- Virginia Insurance Counseling and Assistance Program (VICAP)
- Internal Controls
- Group Discussion – Financial Systems
- Question and Answer



# Carry-over

# Carry-over



- The Virginia Administrative Code 22VAC30-60-440 states:  
“Carry-over funds may represent obligated but unspent funds. For such funds to be available for expenditure in a subsequent fiscal year, the Virginia Department for Aging and Rehabilitative Services must reauthorize in the subsequent area plan such funds for an area agency to obligate and expend. An Area Agency on Aging shall request authority for such reauthorization of funds.”
- This 10% carry-over policy does not apply to Virginia general fund dollars.

# Carryover Limit Waived



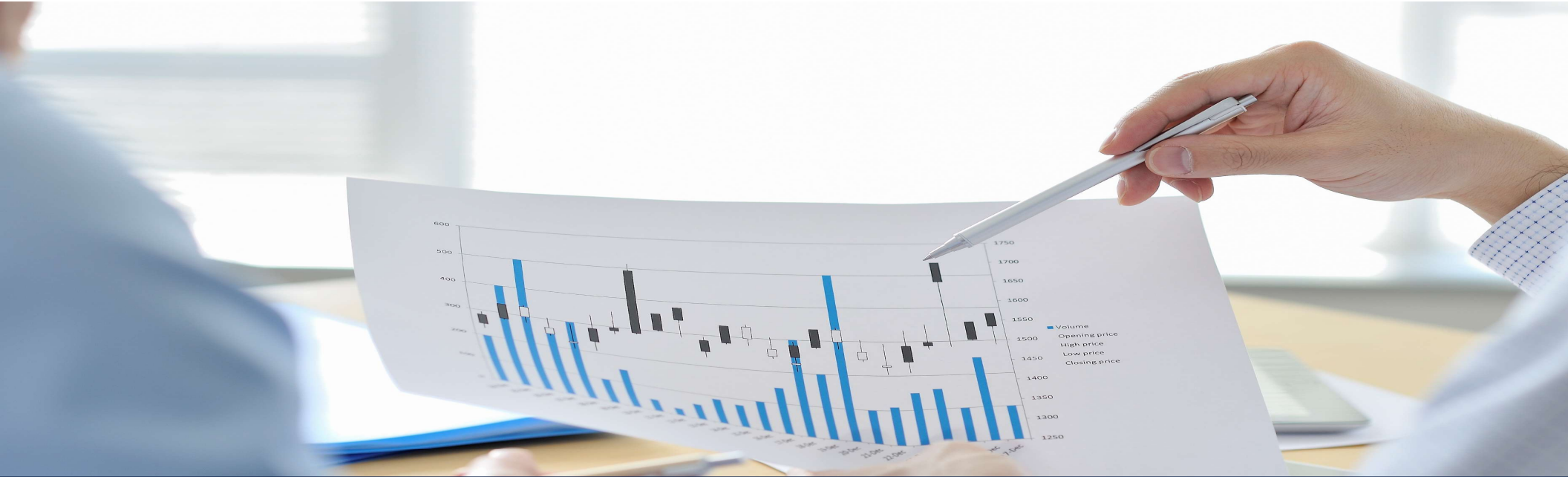
- 10% of each award - waived
- Additional flexibility permits a greater portion of unspent funds to be carried into FY2027
- Address cost increases (food, fuel, etc.), support service continuity, and reduce the need for budget modifications/de-obligation
- Carry-over request form will be provided with the upcoming budget package
- Applicable to the Older Americans Act (OAA) awards

# Grant Application

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- Title III-B Supportive Services
- Title III-C1 Congregate Meals
- Title III-C2 Home Delivered Meals
- Title III-D Disease Prevention and Health Promotion
- Title III-E Family Caregiver
- Title VII Elder Abuse
- Title VII Ombudsman
- Nutrition Services Incentive Program



# No Cost Extensions

# No Cost Extensions

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- Process primarily applies to discretionary Title III and VII grant awards, such as those for specific programs or demonstration projects
- The Administration for Community Living (ACL) will notify State Units on Aging (SUAs) if the FY2025 awards are eligible for an No Cost Extension (NCE)
- The SUA determines which awards to request an extension
- The SUA submits justification to ACL including a clear outline of unfinished deliverables, a plan to deliver those items, and assurance the original award scope and goals will be achieved

# Balance of FY2025 OAA Funds



VIRGINIA DEPARTMENT FOR AGING  
AND REHABILITATIVE SERVICES

DIVISION FOR AGING SERVICES

■ III-B Supportive Services	\$296,779
■ III-C1 Congregate Meals	\$123,191
■ III-C2 Home Delivered Meals	\$199,634
■ III-D Preventative Health	\$80,240
■ III-E Family Caregiver	\$341,705
■ VII Elder Abuse	\$2,618
■ VII Ombudsman	\$7,366
■ Nutrition Services Incentive	\$52,056
■ Total	\$1,103,589



# Allocations

Program Dollars for Services

# Notice of Grant Award



DEPARTMENT OF HEALTH & HUMAN SERVICES

Administration for Community Living  
Washington, D.C. 20201

## Notice of Award

**Title of Program:** (OASS) Older Americans Act Title III - Supportive Services  
**Award Authority:** P.L. 116-131 (OAA)

**Grantee:**  
Virginia  
Department for Aging and Rehabilitative Services  
8004 Franklin Farms Dr  
HENRICO, VIRGINIA 23229 5019

**Date:** May 15, 2025

**Grant No.:** 2501VAOASS-02  
**Award Instrument:** Grant (Formula)  
**Project Period:** 10-01-2024 - 09-30-2026  
**Budget Period:** 10-01-2024 - 09-30-2026

**EIN:** 1540756941A5  
**DUNS#:** 809740541

**CFDA:** 93.044  
**UEI#:** LSP1DUENV695

**Object Class Code:** 41.15

Appropriation	CAN	Award This Action	Cumulative Grant Award to Date
75-25-0142	2025.2994315	\$5,326,866.00	\$9,737,443.00
	Total	\$0	\$9,737,443.00

**ACL Contact Information:**  
Please find your assigned ACL programmatic and fiscal contacts on ACL's website at <https://www.acl.gov/grants/acl-mandatory-grants-programmatic-and-fiscal-contacts>.

## Key Components

Type of Award

Period of Performance

Cumulative Amount

Terms and Conditions

# IntraState Funding Formula (IFF)



VIRGINIA DEPARTMENT FOR AGING  
AND REHABILITATIVE SERVICES

**DIVISION FOR AGING SERVICES**

In consultation with area agencies, in accordance with guidelines issued by the Assistant Secretary, and using the best available data, develop and publish for review and comment a formula for distribution within the State of funds received that takes into account...

- The geographical distribution of older individuals in the State; and
- The distribution among planning and service areas of older individuals with greatest economic need and older individuals with greatest social need, with particular attention to low-income minority older individuals including low-income minority older individuals, older individuals with limited English proficiency, and older individuals residing in rural areas.

# Current IFF

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- Virginia, working with the Area Agencies on Aging, updated its Intrastate Funding Formula beginning with Federal Fiscal Year's 2024 distribution. The funding formula includes a rolling base of 40% of the prior year Federal Fiscal Year's allocation.
- All funds awarded above the base are distributed using the established formula with data from the most recent American Community Survey (ACS) special compilation produced by the US Bureau of Census.

# Initial Steps



- Administrative funds: 5% for state agency operations
- Transfers: 15% from III-C1 to III-C2 and 20% from III-C to III-B (taken from III-C1)
- Reserve funds: amount retained (approximately 4% per State Plan) by DARS prior to issuing allocations
  - Not to over-obligate in advance
  - Provides reserve during continuing resolutions and other delays
  - No administrative funds
  - Full amount is obligated to AAAs before the fiscal year is complete

# Allocation Methods



- Population 60+ in Poverty = 50%
- Population 60+ = 20%
- Populations 60+ in Rural Jurisdictions = 10%
- Population 60+ Minority in Poverty = 10%
- AAA Share of the Population 60+ = 10%

(Applicable to Subtitles III-B, Supportive Services; III-C, Nutrition; III-D, Disease Prevention and Health Promotion; III-E, National Family Caregiver Support; and VII-Chapter 3, Prevention of Elder Abuse, Neglect, and Exploitation)

# Description of Factors



- **Population 60+ in Poverty:** This factor is an application of the definition of greatest economic need as required by the Older Americans Act. The financial condition of the older person is a major determinant of his or her ability to meet basic life needs such as food, shelter, mobility, and healthcare.
- **Population 60+:** This factor is the basis for the distribution of funds by jurisdiction (county and city) of older Virginians. It reflects the number of persons age 60 and older throughout the Commonwealth by jurisdiction as provided by the U.S. Bureau of the Census.

## Description of Factors (cont)



- **Population 60+ Minority in Poverty:** This factor addresses the special needs of older racial and ethnic minorities in Virginia as well as the economic needs of this group.
- **Population 60+ in Rural Jurisdictions:** This factor addresses the geographical isolation faced by older Virginians who live in the rural areas. DARS defines "rural" as any jurisdiction (city or county) which is not within a Metropolitan Statistical Area (MSA) or any jurisdiction which is within an MSA but which has a population density of 50 persons or less per square mile.

## Description of Factors (cont 2)



- **AAA Share of Population 60+:** This factor addresses the unique needs of localities who have a higher proportion of older adults relative to the jurisdiction's overall population, which can reflect increased burden on the locality in meeting the needs of older adults.

**DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES  
FY 2026 Federal Funding Allocations**

----- TITLE III -----					----- TITLE VII -----			
PSA	B- Supportive Services	C(1) - Congregate Meals	C(2) - Home Delivered Meals	D - Preventive Health	E - Family Caregiver	Elder Abuse	Ombudsman	PSA
1	314,383	166,771	279,380	14,092	107,863	2,478	13,044	1
2	392,422	208,245	349,027	28,618	134,685	3,087	12,804	2
3	600,114	318,193	533,722	41,463	205,963	4,724	21,065	3
4	282,556	149,887	251,365	17,589	96,929	2,222	14,956	4
5	552,598	292,943	491,569	22,205	189,728	4,343	30,125	5
6	534,112	283,301	474,865	7,501	183,251	4,207	24,755	6
7	424,548	225,170	377,969	12,628	145,685	3,332	19,961	7
8A	162,745	86,394	144,749	13,009	55,848	1,277	0	8A
8B	233,980	124,083	208,316	18,336	80,272	1,835	0	8B
8C	971,644	515,087	864,843	2,000	334,161	7,598	74,215	8C
8D	207,320	109,787	184,863	2,000	71,298	1,615	0	8D
8E	348,440	184,400	310,713	2,000	119,862	2,718	19,453	8E
9	306,318	162,407	272,627	16,941	105,131	2,408	15,196	9
10	426,075	225,611	379,562	27,353	146,375	3,340	20,982	10
11	432,454	229,430	384,085	15,932	148,537	3,408	24,016	11
12	842,119	446,397	749,247	61,476	289,016	6,617	20,506	12
13	350,244	185,924	311,205	25,749	120,126	2,761	13,815	13
14	422,578	224,132	376,085	31,293	144,911	3,326	13,681	14
15	1,469,873	778,960	1,308,491	34,894	504,875	11,527	58,339	15
16	379,546	201,023	338,173	23,250	130,370	2,973	18,031	16
17/18	506,195	268,341	450,899	33,798	173,605	3,982	87,161	17/18
19	417,717	221,492	371,530	22,199	143,330	3,290	16,253	19
20	1,509,023	799,974	1,341,103	94,936	518,160	11,871	0	20
21	758,048	401,904	675,106	43,902	260,158	5,946	0	21
22	206,690	109,602	183,573	16,564	70,889	1,632	10,513	22
<b>TOTAL</b>	<b>13,051,745</b>	<b>6,919,458</b>	<b>11,613,066</b>	<b>629,728</b>	<b>4,481,027</b>	<b>102,515</b>	<b>528,872</b>	<b>TOTAL</b>

**DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES**  
**State General Funds**  
**October 1, 2025 - June 30, 2026**

<b>PSA</b>	<b>OAA General</b>	<b>Community Based Services</b>	<b>Transportation</b>	<b>Home Delivered Meals</b>	<b>Supp Nutrition</b>	<b>CCEVP</b>	<b>Ombudsman</b>	<b>PSA</b>
1	50,746	71,536	25,906	91,326	22,072	62,470	6,927	1
2	63,505	89,194	32,305	113,896	27,670	93,658	6,800	2
3	97,041	136,460	49,422	174,238	42,247	78,068	11,187	3
4	48,094	64,200	23,253	81,980	19,913	47,738	7,942	4
5	89,602	125,532	45,471	160,319	39,063	46,074	15,998	5
6	86,283	121,478	43,993	155,096	37,545	49,478	13,146	6
7	68,885	96,354	34,904	123,066	30,045	43,367	10,601	7
8A	26,414	36,934	13,380	47,182	11,525	43,367	0	8A
8B	37,984	53,081	19,230	67,799	16,568	43,367	0	8B
8C	158,786	220,191	79,799	281,391	69,537	208,642	39,413	8C
8D	34,026	46,876	16,993	59,928	14,928	43,367	0	8D
8E	57,114	78,854	28,583	100,794	25,038	43,367	10,331	8E
9	49,629	69,583	25,204	88,861	21,628	49,058	8,070	9
10	69,322	96,670	35,024	123,493	30,270	46,661	11,143	10
11	69,919	98,422	35,644	125,665	30,448	43,367	12,754	11
12	136,512	191,261	69,279	244,259	59,496	43,367	10,890	12
13	56,488	79,700	28,861	101,745	24,564	43,367	7,337	13
14	68,266	96,055	34,786	122,640	29,704	43,367	7,266	14
15	239,048	333,523	120,835	426,055	104,381	43,367	30,982	15
16	61,805	86,063	31,183	109,953	27,001	43,367	9,576	16
17/18	81,838	115,019	41,657	146,863	35,622	92,399	46,288	17/18
19	67,511	94,990	34,402	121,281	29,381	43,367	8,632	19
20	244,462	343,035	124,249	438,055	106,518	90,634	0	20
21	123,125	171,972	62,301	219,667	53,726	77,063	0	21
22	33,294	47,069	17,043	60,080	14,461	43,369	5,583	22
<b>TOTAL</b>	<b>2,119,699</b>	<b>2,964,052</b>	<b>1,073,706</b>	<b>3,785,632</b>	<b>923,352</b>	<b>1,505,719</b>	<b>280,865</b>	<b>TOTAL</b>

- Community Based Services - Homemaker, personal care, adult day care, checking and chore.

- OAA General - all services with a limit of 5% for preparation and administration.

- Agencies may transfer up to 40% of their funding for a category between categories except for OAA General, Supp Nutrition, CCEVP, and Ombudsman.

**DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES**  
**State General Funds**  
**July 1, 2026 - September 30, 2026**

<b>PSA</b>	<b>OAA General</b>	<b>Community Based Services</b>	<b>Transportation</b>	<b>Home Delivered Meals</b>	<b>Supp Nutrition</b>	<b>CCEVP</b>	<b>Ombudsman</b>	<b>PSA</b>
1	16,933	23,845	8,635	30,442	7,357	20,823	2,309	1
2	21,193	29,732	10,769	37,965	9,224	31,219	2,267	2
3	32,381	45,487	16,474	58,080	14,083	26,023	3,729	3
4	15,257	21,400	7,751	27,327	6,637	15,913	2,647	4
5	29,901	41,844	15,157	53,440	13,021	15,358	5,333	5
6	28,792	40,493	14,664	51,698	12,515	16,493	4,382	6
7	22,987	32,118	11,634	41,022	10,015	14,456	3,534	7
8A	8,816	12,311	4,460	15,728	3,841	14,456	0	8A
8B	12,675	17,693	6,410	22,599	5,523	14,456	0	8B
8C	53,000	73,397	26,599	93,797	23,179	69,547	13,138	8C
8D	11,356	15,625	5,664	19,975	4,976	14,456	0	8D
8E	19,061	26,285	9,528	33,598	8,346	14,456	3,444	8E
9	16,560	23,195	8,401	29,620	7,209	16,353	2,690	9
10	23,131	32,224	11,675	41,165	10,091	15,554	3,714	10
11	23,335	32,807	11,881	41,888	10,149	14,456	4,251	11
12	45,554	63,753	23,093	81,419	19,832	14,456	3,630	12
13	18,850	26,566	9,620	33,915	8,188	14,456	2,446	13
14	22,777	32,019	11,595	40,880	9,901	14,456	2,422	14
15	79,773	111,174	40,278	142,018	34,794	14,456	10,327	15
16	20,624	28,688	10,394	36,651	9,000	14,456	3,192	16
17/18	27,304	38,340	13,885	48,954	11,874	30,800	15,430	17/18
19	22,527	31,664	11,467	40,427	9,793	14,456	2,877	19
20	81,582	114,345	41,416	146,019	35,506	30,211	0	20
21	41,086	57,324	20,767	73,222	17,909	25,688	0	21
22	11,109	15,689	5,681	20,027	4,820	14,456	1,861	22
<b>TOTAL</b>	<b>706,566</b>	<b>988,018</b>	<b>357,901</b>	<b>1,261,875</b>	<b>307,783</b>	<b>501,906</b>	<b>93,622</b>	<b>TOTAL</b>

- Community Based Services - Homemaker, personal care, adult day care, checking and chore.

- OAA General - all services with a limit of 5% for preparation and administration.

- Agencies may transfer up to 40% of their funding for a category between categories except for OAA General, Supp Nutrition, CCEVP, and Ombudsman.

**FFY 2026 OAA General Backfill Allocation and Additional \$750,00 Appropriation**

<b>Backfill for Losses</b>		
<b>PSA</b>	<b>Overall Combined Results</b>	<b>Backfill Allocation</b>
1	(37,238)	<b>37,238</b>
2	(91,981)	<b>91,981</b>
3	(40,852)	<b>40,852</b>
4	(38,609)	<b>38,609</b>
5	(19,072)	<b>19,072</b>
6	(57,401)	<b>57,401</b>
7	(49,537)	<b>49,537</b>
8A	(41,146)	<b>41,146</b>
8B	(16,445)	<b>16,445</b>
8C	(101,650)	<b>101,650</b>
8D	16,838	
8E	56,863	
9	(20,540)	<b>20,540</b>
10	50,193	
11	(81,023)	<b>81,023</b>
12	(67)	<b>67</b>
13	(82,356)	<b>82,356</b>
14	(46,207)	<b>46,207</b>
15	(4,204)	<b>4,204</b>
16	32,191	
17/18	(23,297)	<b>23,297</b>
19	(27,715)	<b>27,715</b>
20	(16,386)	<b>16,386</b>
21	(44,010)	<b>44,010</b>
22	(2,064)	<b>2,064</b>
<b>TOTAL</b>	<b>(685,714)</b>	<b>841,800</b>

<b>\$700,000 Backfill for Losses</b>		
<b>PSA</b>	<b>Percentage of loss</b>	<b>Balance to be Allocated per IFF</b>
1	4.42362%	<b>30,965</b>
2	10.92676%	<b>76,487</b>
3	4.85292%	<b>33,970</b>
4	4.58651%	<b>32,106</b>
5	2.26563%	<b>15,859</b>
6	6.81879%	<b>47,732</b>
7	5.88461%	<b>41,192</b>
8A	4.88789%	<b>34,215</b>
8B	1.95352%	<b>13,675</b>
8C	12.07537%	<b>84,528</b>
8D	0.00000%	-
8E	0.00000%	-
9	2.44001%	<b>17,080</b>
10	0.00000%	-
11	9.62497%	<b>67,375</b>
12	0.00791%	<b>55</b>
13	9.78336%	<b>68,484</b>
14	5.48905%	<b>38,423</b>
15	0.49945%	<b>3,496</b>
16	0.00000%	-
17/18	2.76752%	<b>19,373</b>
19	3.29236%	<b>23,047</b>
20	1.94654%	<b>13,626</b>
21	5.22806%	<b>36,596</b>
22	0.24515%	<b>1,716</b>
<b>TOTAL</b>	<b>100%</b>	<b>700,000</b>

<b>Additional \$750,000 Appropriated for FY2026</b>		
<b>PSA</b>	<b>FY2026 Funding Formula</b>	<b>Addl Appropriation of \$750,000 Allocated per IFF</b>
1	2.38034	<b>17,853</b>
2	2.91357	<b>21,852</b>
3	4.58490	<b>34,387</b>
4	2.13795	<b>16,035</b>
5	4.24653	<b>31,849</b>
6	4.05154	<b>30,387</b>
7	3.21704	<b>24,128</b>
8A	1.20505	<b>9,038</b>
8B	1.78813	<b>13,411</b>
8C	7.38006	<b>55,350</b>
8D	1.62621	<b>12,197</b>
8E	2.77106	<b>20,783</b>
9	2.34167	<b>17,563</b>
10	3.35988	<b>25,199</b>
11	3.23463	<b>24,260</b>
12	6.51005	<b>48,825</b>
13	2.59955	<b>19,497</b>
14	3.20637	<b>24,048</b>
15	11.35694	<b>85,177</b>
16	2.97680	<b>22,326</b>
17/18	3.88214	<b>29,116</b>
19	3.19187	<b>23,939</b>
20	11.63910	<b>87,293</b>
21	5.80444	<b>43,533</b>
22	1.59418	<b>11,956</b>
<b>TOTAL</b>	<b>100.00000</b>	<b>750,000</b>

# NSIP

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- Data is collected from the state-mandated federal reporting system to determine each PSA's previous FFY's meal counts for congregate and home delivered meals.
- From this data, DARS calculates each PSA's total meals served in the previous FFY as a proportion of the total meals served in the previous FFY across all PSAs.
- This determines each PSA's proportion of the overall federal funding allocation for this category for the current allocation.

**DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES**  
**Proposed Funding Allocations**  
**Nutrition Services Incentive Program (NSIP)**  
**October 1, 2025 - September 30, 2026**

**FFY'24 Meal Counts**

<b>PSA</b>	<b>Congregate Meals Served</b>	<b>Home Delivered Meals Served</b>	<b>Total Meals Served</b>	<b>NSIP Funds</b>
1	11,070	90,939	102,009	44,000
2	9,120	114,738	123,858	53,424
3	21,813	147,757	169,570	73,141
4	5,091	68,911	74,002	31,919
5	5,113	107,843	112,956	48,721
6	3,363	128,022	131,385	56,670
7	26,148	69,541	95,689	41,274
8A	11,100	35,570	46,670	20,130
8B	17,167	87,033	104,200	44,945
8C	174,501	302,532	477,033	205,759
8D	89,614	62,884	152,498	65,777
8E	32,190	37,248	69,438	29,951
9	18,938	37,487	56,425	24,338
10	13,682	56,765	70,447	30,386
11	3,024	47,327	50,351	21,718
12	15,698	96,782	112,480	48,516
13	18,809	128,874	147,683	63,700
14	3,677	83,666	87,343	37,674
15	73,618	185,890	259,508	111,934
16	4,345	22,257	26,602	11,474
17/18	7,271	185,276	192,547	83,051
19	5,150	39,196	44,346	19,128
20	59,537	135,084	194,621	83,946
21	11,687	109,520	121,207	52,280
22	11,425	24,570	35,995	15,526
<b>Total</b>	<b>653,151</b>	<b>2,405,712</b>	<b>3,058,863</b>	<b>1,319,379</b>

# Title III-D Allocations

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- For each jurisdiction, DARS obtains medically underserved area (MUA) data from the U.S. Department of Health and Human Services, Health Resource and Services Administration
- MUA are areas or populations designated by HRSA have too few primary care providers, high infant mortality, high poverty or a high elderly population.
- MUA is determined for each jurisdiction. If any portion in whole or part is medically underserved, the entire jurisdiction is included in the funding allocation.

# Title III-D Preventative Health



- Base of \$2,000 per PSA
- If a PSA does not include a MUA, the PSA does not receive any additional Title III-D allocations (beyond the base amount)
- If a PSA includes one or more jurisdictions that are classified as MUAs, the total number of MUA-eligible jurisdictions within the PSA are weighted as a proportion of the total MUAs within the state.
- Funding is then allocated to those PSAs as a proportion of the total federal funding.

# Ombudsman Funding

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- AAAs receive a base of \$15,000
- Regional programs receive a base of \$25,000
- Based on the total bed count per PSA
  - Nursing Home Beds – VDH
  - Assisted Living Facility Beds – VDSS
  - Mental Health Geriatric Care Beds – DBHDS

**Number of Licensed Long-Term Care Beds  
Per Planning and Service Area  
Contract Year FY 2026**

<b>PSA</b>	<b>Nursing Facility Beds</b>	<b>Assisted Living Facility Beds</b>	<b>State Mental Health Facility Beds</b>	<b>Total Beds in PSA</b>	<b>Percent of State</b>
1	641	282	0	923	1.28091
2	549	322	0	871	1.20875
3	1511	1129	20	2,660	3.69147
4	773	564	0	1,337	1.85545
5	2192	2370	60	4,622	6.41428
6	1528	1931	0	3,459	4.80030
7	1003	1418	0	2,421	3.35979
8A-8D	3539	9363	0	12,902	17.90502
8E	720	1591	0	2,311	3.20714
9	766	623	0	1,389	1.92761
10	1052	1590	0	2,642	3.66649
11	1740	1559	0	3,299	4.57826
12	1815	724	0	2,539	3.52355
13	841	249	0	1,090	1.51267
14	662	276	123	1,061	1.47242
15	4478	6254	0	10,732	14.89356
16	875	1128	0	2,003	2.77971
17/18 & 21	2,596	2,990	30	5,616	7.79372
19	949	669	0	1,618	2.24541
20	4305	3883	0	8,188	11.36307
22	278	97	0	375	0.52041
<b>Total</b>	<b>32,813</b>	<b>39,012</b>	<b>233</b>	<b>72,058</b>	<b>100.00000</b>

**DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES  
FY 2026 DMAS Ombudsman Federal Funding Allocations**

<b>PSA</b>	<b>Formula Based on # of Beds</b>	<b>Total DMAS Funding</b>
	1	1,28091
	2	1,20875
	3	3,69147
	4	1,85545
	5	6,41428
	6	4,80030
	7	3,35979
		0
		0
8C (Incl 8A-8D)	17.90502	23,277
		0
8E	3.20714	4,169
9	1.92761	2,506
10	3.66649	4,766
11	4.57826	5,952
12	3.52355	4,581
13	1.51267	1,966
14	1.47242	1,914
15	14.89356	19,362
16	2.77971	3,614
17/18 & 21	7.79372	24,904
19	2.24541	2,919
20	11.36307	0
		0
22	0.52041	677
<b>Total</b>	<b>100.0000</b>	<b>130,000</b>

**DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES  
Care Coordination for Elderly Virginians Program  
Proposed Funding Allocations**

**FY'26 Area Plan**

<b>PSA</b>	<b>10/1/25 - 6/30/26</b>	<b>7/1/26 - 9/30/26</b>	<b>Total</b>
1	62,470	20,823	83,293
2	93,658	31,219	124,877
3	78,068	26,023	104,091
4	47,738	15,913	63,651
5	46,074	15,358	61,432
6	49,478	16,493	65,971
7	43,367	14,456	57,823
8A	43,367	14,456	57,823
8B	43,367	14,456	57,823
8C	208,642	69,547	278,189
8D	43,367	14,456	57,823
8E	43,367	14,456	57,823
9	49,058	16,353	65,411
10	46,661	15,554	62,214
11	43,367	14,456	57,823
12	43,367	14,456	57,823
13	43,367	14,456	57,823
14	43,367	14,456	57,823
15	43,367	14,456	57,823
16	43,367	14,456	57,823
17/18	92,399	30,800	123,198
19	43,367	14,456	57,823
20	90,634	30,211	120,845
21	77,063	25,688	102,751
22	43,369	14,456	57,826
<b>TOTAL</b>	<b>1,505,719</b>	<b>501,906</b>	<b>2,007,625</b>



# Virginia Insurance Counseling and Assistance Program

# VICAP Awards

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- Basic Award (federal funding) 4/1/2026 – 3/31/2027
- General Fund Award (state funding) 7/1/2026 – 6/30/2027
- Contracts typically issued around April-May each year to award the new current year awards for Basic Award and General Fund
- The award period crosses two Area Plan years and two AMR cycles
- AMR allows for previous year and current year funding awards to be used for entering expenditures and making payment requests during the current AMR cycle

Agency: 0

Month Ending: \_\_\_\_\_

Year: \_\_\_\_\_

**Expenditures 10/1/2025 - 9/30/2026**

Approved Budget Categories (List)	FY2026 4/01/25-3/31/26	FY2027 4/01/26-3/31/27	9/01/25 - 8/31/26			FY2026 7/01/25 - 6/30/26	FY2027 7/01/26 - 6/30/27
	Previous Year Basic VICAP	Current Year Basic VICAP	MIPPA Priority 1 SHIP	MIPPA Priority 2 AAA	MIPPA Priority 3 ADRC	Previous Year VICAP General Funds	Current Year VICAP General Funds
Personnel							
Fringe Benefits							
Travel							
Training & Education							
Supplies & Equipment							
Computers & Computer Equipment							
Other: Indirect Costs							
Other:							
Other:							
Other:							
Other:							
<b>Total</b>							

	Approved Budget	% Spent
Previous Year Basic VICAP FY26	_____	0%
Current Year Basic VICAP FY27	_____	0%
MIPPA - Priority 1	_____	0%
MIPPA - Priority 2	_____	0%
MIPPA - Priority 3	_____	0%
Previous Year VICAP General Funds FY26	_____	0%
Current Year VICAP General Funds FY27	_____	0%

# VICAP Awards on AMR

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- Previous Year Basic VICAP: 4/1/2025 – 3/31/2026
- Current Year Basic VICAP: 4/1/2026 – 3/31/2027
- Previous Year VICAP General Fund: 7/1/2025 – 6/30/2026
- Current Year VICAP General Fund: 7/1/2026 – 6/30/2027

PSA #: 0	VICAP						
	Previous Year Basic VICAP	Current Year Basic VICAP	MIPPA Priority 1 SHIP	MIPPA Priority 2 AAA	MIPPA Priority 3 ADRC	Previous Year VICAP General Fund	Current Year VICAP General Fund
Status of Funds							
Unencumbered Cash-on-Hand at AAA at Beginning of Contract							
Unadvanced Balance of Previously Awarded Funds at VDA							
Current Year Award							
Total Funds Available for This Contract							
Planned Carryover							
Approved Budget							
Y-T-D Expenditures							
Cash Received Y-T-D for This Contract							
Cash Requested Last Report But Not Yet Received							
Cash Disbursed Y-T-D							
Accounts Payable at End of Report Month (Accrued Expenses)							
Cash-on-Hand at End of Report Month							
Cash Required for 30 Days of Program Operations							
Cash Request Calculated							
Cash Requested (See Note Below)							
YTD Percentage of Cash Requested							

# Adding VICAP Awards to AMR VIRGINIA DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES DIVISION FOR AGING SERVICES

- Previous Year Awards are Basic VICAP (issued for the last Area Plan on 4/1/2025) and VICAP General Fund (issued on 7/1/2025)
- Previous Year Awards are added to the AMR in October of the new Area Plan year on the Request Tab as “Unadvanced Balance of Previously Awarded funds”. This will be the balance of the award that is showing on the September Remit. These amounts are entered under the Previous Year Basic VICAP and Previous Year VICAP General Fund columns.

Note: If you have funding remaining as Unencumbered Funds on Hand as of 9/30/2025 on the Schedule A of your closing reports for these previous year awards, that amount must be entered on the “Unencumbered Cash on Hand at AAA at Beginning of the Contract” row under these Previous Year columns.

## Previous Year Awards

# AMR Request Tab



PSA #: 0	VICAP						
	Previous Year Basic VICAP	Current Year Basic VICAP	MIPPA Priority 1 SHIP	MIPPA Priority 2 AAA	MIPPA Priority 3 ADRC	Previous Year VICAP General Fund	Current Year VICAP General Fund
Status of Funds							
Unencumbered Cash-on-Hand at AAA at Beginning of Contract							
Unadvanced Balance of Previously Awarded Funds at VDA	9,000					12,000	
Current Year Award							
Total Funds Available for This Contract	9,000					12,000	
Planned Carryover							
Approved Budget	9,000					12,000	
Y-T-D Expenditures							

Previous Year Awards

# Adding VICAP Awards to AMR



VIRGINIA DEPARTMENT FOR AGING  
AND REHABILITATIVE SERVICES  
DIVISION FOR AGING SERVICES

- Current Year Awards are Basic VICAP (issued on the current Area Plan on 4/1/2026) and VICAP General Fund (issued for 7/1/2026)
- Awards are added to the AMR after receiving the fully executed contracts
- Current Year Awards are added to the AMR on the Request Tab using the Current Year Award row under the Current Year Basic VICAP and Current Year VICAP General Fund columns

Current Year Awards

# AMR Request Tab

PSA #: 0	VICAP						
	Previous Year Basic VICAP	Current Year Basic VICAP	MIPPA Priority 1 SHIP	MIPPA Priority 2 AAA	MIPPA Priority 3 ADRC	Previous Year VICAP General Fund	Current Year VICAP General Fund
Status of Funds							
Unencumbered Cash-on-Hand at AAA at Beginning of Contract							
Unadvanced Balance of Previously Awarded Funds at VDA	9,000					12,000	
Current Year Award		45,000					25,000
Total Funds Available for This Contract	9,000	45,000				12,000	25,000
Planned Carryover							
Approved Budget	9,000	45,000				12,000	25,000
Y-T-D Expenditures							

Current Year Awards

# VICAP Tab: Approved Budget



- Total funds available for this contract will automatically update on the Request Tab and the Approved Budget will show on the VICAP tab for each funding source.

	Approved Budget	% Spent
Previous Year Basic VICAP FY26	9,000	0%
Current Year Basic VICAP FY27	45,000	0%
MIPPA - Priority 1		0%
MIPPA - Priority 2		0%
MIPPA - Priority 3		0%
Previous Year VICAP General Funds FY26	12,000	0%
Current Year VICAP General Funds FY27	25,000	0%

# VICAP Tab – Expenditures



Agency: 0 Month Ending: \_\_\_\_\_ Year: \_\_\_\_\_

## Expenditures 10/1/2025 - 9/30/2026

Approved Budget Categories (List)	FY2026 4/01/25-3/31/26	FY2027 4/01/26-3/31/27	9/01/25 - 8/31/26			FY2026 7/01/25 - 6/30/26	FY2027 7/01/26 - 6/30/27
	Previous Year Basic VICAP	Current Year Basic VICAP	MIPPA Priority 1 SHIP	MIPPA Priority 2 AAA	MIPPA Priority 3 ADRC	Previous Year VICAP General Funds	Current Year VICAP General Funds
Personnel							
Fringe Benefits							
Travel							
Training & Education							
Supplies & Equipment							
Computers & Computer Equipment							
Other: Indirect Costs							
Other:							
Other:							
Other:							
Other:							
<b>Total</b>							

Approved

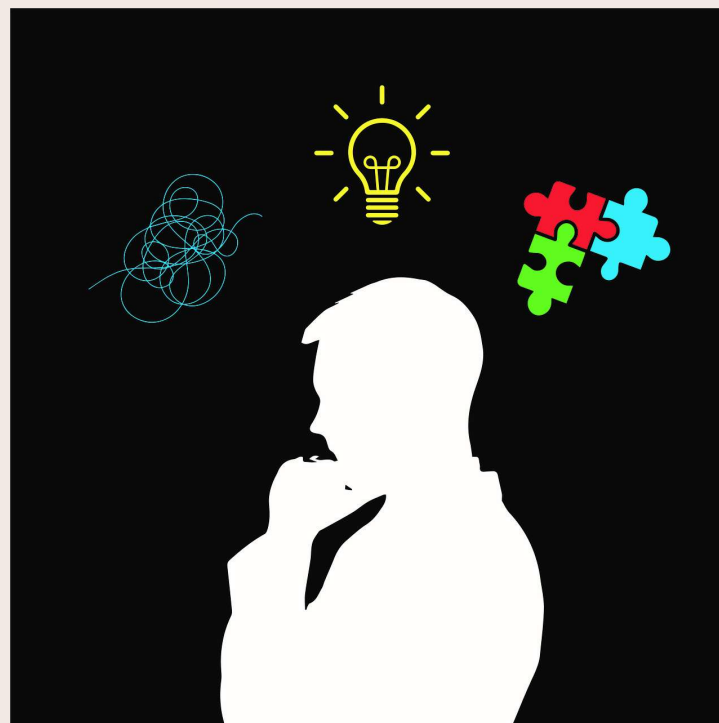
Expenditures for 10/1/25 – 9/30/26



# Internal Controls

# Internal Controls

What are internal Controls?



# Intro to Internal Controls



- Definition: A process designed to provide reasonable assurance regarding achievement of organizational objectives.
- Purpose: Safeguard assets, ensure reliable reporting, promote compliance, and support efficient operations.
- Key Idea: Internal controls are *everyone's* responsibility, not just finance, audit, or Agency leadership.

# Objectives of Internal Control



- **Operations** – effectiveness and efficiency of processes
- **Reporting** – reliability and accuracy of financial and operational reporting
- **Compliance** – adherence to laws, regulations, and policies
- Often framed as the three pillars: *Operational, Reporting, Compliance.*

# Framework

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- **Control Environment:** Ethics, integrity, organizational structure, authority, and responsibility
- **Risk Assessment:** Identifying and analyzing risks that threaten objectives; considering fraud risk
- **Control Activities:** Policies, procedures, approvals, verifications, reconciliations, segregation of duties
- **Information & Communication:** Quality of information; effective internal and external communication systems
- **Monitoring Activities:** Ongoing evaluations, internal audits, and correction of deficiencies

# Types of Internal Controls



- **Preventive controls:** Stop errors or irregularities (e.g., segregation of duties, authorization).
- **Detective controls:** Identify issues after they occur (e.g., reconciliations, audits).
- **Corrective controls:** Address and fix identified issues.

# Internal Control Activities

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- Approvals and authorizations
- Verifications and reconciliations
- Physical controls (locks, cash boxes, and restricted access)
- Supervisory controls
- System access controls
- Documentation and record retention
- Separation of incompatible duties (custody, recording, approval)

# Roles and Responsibilities



- **Management:** Establish, implement, and maintain effective controls
- **Employees:** Follow established controls and report concerns
- **Audits and Monitoring Events:** Independent evaluation of the adequacy and effectiveness of controls
- **Leadership:** Sets expectations and culture for accountability

# Tone at the Top

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- Tone at the top refers to management and board of director's leadership and their commitment to being honest and ethical and sets the organizations attitude towards internal controls.
- Helps to define or assess management's commitment to creating a culture that is focused on honesty, integrity, and ethical behavior.
- Based off the idea that if management demonstrates these values in their day-to-day activities, then the rest of the employees within the organization will follow.

# Risk Assessment Essentials



- Identify key risks to achieving mission objectives.
- Evaluate likelihood and impact of risks.
- Link controls directly to the risks they mitigate.
- Continuously reassess due to changes in technology, staffing, or operations.

# Common Weaknesses

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- Lack of segregation of duties
- Inadequate documentation or unclear procedures
- Overly complex or outdated processes
- Insufficient training
- Overreliance on a single individual
- Lack of monitoring or follow-up on issues

# Internal Controls in Practice



- Controls must be right-sized to the environment—practical,
- Technology (automated workflows, system access controls) can strengthen controls
- Emphasis on prevention of fraud, error, waste and mismanagement
- Controls support—not hinder—mission effectiveness

# Monitoring

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- Routine reviews
- Management self-assessments
- Audit recommendations
- Corrective action plans
- Feedback loops from employees and stakeholders
- Update controls in response to organizational changes

# Summary

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- Effective internal control supports mission success, transparency, and public trust
- Strong controls equals reduced risk, improved accountability, and better resource stewardship
- Leadership commitment and employee engagement are both essential

```
mirror_mod = modifier_ob.  
set mirror object to mirror_  
mirror_mod.mirror_object =  
_operation == "MIRROR_X":  
mirror_mod.use_x = True  
mirror_mod.use_y = False  
mirror_mod.use_z = False  
_operation == "MIRROR_Y":  
mirror_mod.use_x = False  
mirror_mod.use_y = True  
mirror_mod.use_z = False  
_operation == "MIRROR_Z":  
mirror_mod.use_x = False  
mirror_mod.use_y = False  
mirror_mod.use_z = True  
  
@selection at the end -add  
mirror_ob.select= 1  
modifier_ob.select=1  
context.scene.objects.active  
("Selected" + str(modifier_  
mirror_ob.select = 0  
bpy.context.selected_obj
```

# Financial System Discussion



Questions?