



# Hilltown Community Health Center

**BOARD MEETING  
DECEMBER 12, 2016  
HUNTINGTON HEALTH CENTER  
5:30 PM**

## **AGENDA**

1. Call to Order
2. Approval of the November 17, 2016 Meeting Minutes
3. Guest Presenter, Christina Severin, CEO of Community Care Collaborative
4. Finance Committee Report
5. Chief Executive Officer / Senior Manager Reports
6. Committee Reports (as needed)
  - Executive Committee
  - Recruiting, Orientation, and Nominating (RON)
  - Corporate Compliance
  - Facilities
  - Personnel
  - Quality Improvement
  - Expansion
  - Strategic Planning
7. Old Business
  - Chief Executive Officer Performance Appraisal
8. New Business
  - Paid Sick Leave Policy
  - Patient Complaint & Grievance Policy
  - Reporting Incidents Policy
  - Filing Suspicion of Neglect/Abuse Policy
  - Continuity of Operations Plan (COOP)
  - Women's Reproductive Health Services Policy
  - BOD Resolution Authorized Signers Form
  - Selection of Auditing Firm
  - Program Data Reporting Systems
  - Employee Privileging

## 9. Adjourn

## HCHC BOARD OF DIRECTORS MEETING

**Location:** Worthington Health Center, Worthington, MA

**Date/Time:** 11/17/2016 5:30pm

**MEMBERS:** Lee Manchester; Nancy Brenner, Vice President; John Follet, President; Cheryl Hopson; Kathryn Jensen; Wendy Lane Wright, Clerk; Lew Robbins, Treasurer; Alan Gaitenby; Wendy Long

**STAFF:** Eliza Lake, Executive Director; Frank Mertes, CFO; Janet Laroche, Executive Assistant;

**ABSENT:** Tim Walter; Michael Purdy, CCCSO

Agenda Item	Summary of Discussion	Decision/Next Steps	Person Responsible/ Due Date
Approval of Minutes 09/29/2016  Approval of Minutes 10/27/2016	<p>John Follet called the meeting to order at 5:35pm.</p> <p>The September 29, 2016 minutes were reviewed by the Board members present. <b>A motion was made by Kathryn Jensen to approve the September 29, 2016 minutes. The motion was seconded by Nancy Brenner. The motion to approve the minutes was approved unanimously.</b></p> <p>The minutes of the October 27, 2016 minutes were reviewed by the Board members present. <b>A motion was made by Nancy Brenner to approve the October 27, 2016 minutes. The motion was seconded by Wendy Lane Wright. The motion to approve the minutes was approved unanimously.</b></p>	<p>The September 29, 2016 and October 27, 2016 minutes were approved</p>	
Finance Committee	<p>The Finance statements from September needed to be approved. <b>Wendy Lane Wright made a motion to approve the September 2016 September financials, financial report, and financial dashboard as presented. The motion was seconded by Nancy Brenner. The motion to approve the September statement was approved unanimously.</b></p>	<p>The September finance statement was approved</p>	

	<p>Lew reported on the finances for October. The net operating margin, bottom line margin, cash on hand and trends were reviewed. October was a good month with greater productivity. The hope is to at least break even through the remainder of the year. The question was asked why on page one of the report the number of visits is down? The reason is the budgeted number of visits versus the actual number of visits year-to-date. The number is not what's been projected. The 2017 budget is being worked on now and the anticipated Amherst site opening will be an important piece. It was asked to consider adding November and December budget to actuals in the monthly report. This will be added. <b>A motion was made by Alan Gaitenby to approve the October financials, financial report, and financial dashboard as presented. The motion was seconded by Nancy Brenner. Without further discussion, the motion to approve the October financial report was approved.</b></p>	<p>October financials, financial report, and dashboard were approved</p>	
Executive Director Report	<p>Eliza informed the Board that she did not have a written report this month, but instead would review in person what's been taking place. First, there was a DPH site visit today in Worthington for its bi-annual licensure survey. There were 5 things to fix by November 23. The surveyor will be showing up at the Huntington location very soon as well.</p>		



	<p>Mike Knapik, head of the Governor's western Mass office would like to tour. This is planned for November 22 at 1:15pm for SBHC and HHC.</p> <p>This year's holiday party is in the planning stages. Staff were asked if they would mind moving the event to January and the majority asked said yes. Eliza asked the Board if they were in agreement and the answer was yes. Most likely a Friday in January will be chosen. More information will be forthcoming.</p> <p>In regards to the response received from the HRSA site visit, of the 7 conditions to be fixed, 3 have been submitted and approved. We have 120 days more to submit the information needed for the other 4 conditions.</p> <p>Eliza would like to make another change in our scope to add complementary and alternative medicine. There's a committee working on getting these services up and running, but if it's not listed in our scope, there is no liability coverage for these services.</p> <p>We held another all-staff in-service training for staff on November 1. Included was a HIPAA training. But at the present time, we have a HIPAA case that's being looked into.</p> <p>Eliza's also been in touch with counsel regarding a personnel issue.</p> <p>Health insurance rates for 2017 will be increasing. A health savings plan is being considered as an option and a decision will be made soon. An update will be given in December.</p>		
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	<p>Eliza received an email regarding the BIPIC Compliance Manual. She's in agreement with NACHC statements about the manual and has been asked to submit comments on behalf of the health center. She asked the Board if they would approve of her submitting comments on behalf of the health center. <b>A motion was made by Cheryl Hopson to give Eliza authorization to submit comments to NACHC for the BIPIC Compliance Manual on behalf of the health center. Wendy Long seconded the motion. With no further comments, the motion was approved.</b></p> <p>Eliza gave an update to the Board on the recent presidential election results on how this could impact CHCs. She believes it will be important for us to educate our patients and the community on how we rely on government funds for support. The funding cliff could be an issue in the future. There are lots of unknowns at this point. We could think about joining NACHC, but the membership fees are very high. Eliza heard that it's possible to negotiate with them. Being a member could be helpful for the health center.</p> <p>She attended a meeting in Greenfield regarding ACOs. Eliza handed out the documents received from this meeting to the Board. The ACO would be for Medicaid patients only. We'd need to determine how much risk we could take on with these patients. There are tiers in each plan so we'll need to be sure to have good data before picking the ACO to join and the tier. We currently have 2000 Medicaid patients. A pilot ACO called Community Care Collaborative will be</p>	<p>Eliza given authorization to submit comments to NACHC for the BIPIC Compliance Manual on behalf of the health center</p>	
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	<p>starting in December. Eight CHCs have joined so far, including Holyoke Health Center and Franklin County CHC. They are looking to sign up as many CHCs as possible. There is a \$50,000 signup fee and the application is due mid-January, 2017. It was asked if the fee is a one-time fee? Eliza answered yes and said it might be negotiable if we're PCMH certified or in the process of becoming certified. Eliza and the medical director would automatically become members of the ACO board if we joined. She'll plan on creating a pro/con list. The Board encouraged her to gather more information on this topic and to invite the CEO, Christina Severin from Community Care Collaborative to the December Board meeting. The December Board meeting date will be moved to accommodate Ms. Severin's attendance.</p> <p>For emergency preparedness, Beth Brett has agreed to be named the health center's safety and emergency preparedness coordinator. She, along with Eliza and others attended a 6.5 hour meeting about disasters and preparedness. Also, the wall being constructed in Huntington is up and the doors have been installed.</p>		
Executive Committee	No report this month		
Recruitment, Orientation & Nominating (RON) Committee	No report this month		
Corporate Compliance Committee	No report this month		
Facilities Committee	It was reported that the wall at HHC has been constructed; the septic tanks have been pumped.		
Personnel Committee	Minutes from the last meeting were distributed. The paid vacation days policy was revised by the		

	<p>committee. Salaried versus hourly accrual time was reviewed. New, hourly non-exempt employees will start earning accrued time on the first day of employment, but cannot begin to use this time until 90 days of employment have been completed. Salaried employees may use this time prior to the 90 days if the time off was pre-approved by a supervisor.</p> <p><b>A motion was made by Kathryn Jensen to approve the paid vacation policy presented. It was seconded by Nancy Brenner. With no further discussion needed, the paid vacation time policy was approved.</b></p> <p>The paid personal leave policy was reviewed by the committee. New, hourly non-exempt employees will be prorated on the first day of employment, however, the employee cannot begin to use this time until 90 days of employment have been completed. Salaried employees may use this time prior to the 90 days if the time off was pre-approved by a supervisor. <b>A motion was made by Lee Manchester to approve the paid personal leave policy presented. It was seconded by Kathryn Jensen. With no further discussion needed, the paid personal leave policy was approved.</b></p>	<p>Paid vacation time policy was approved</p> <p>Paid personal leave policy was approved</p>	
Quality Improvement Committee	<p>Cheryl reported for the committee. The minutes from the October meeting were distributed for review. The Dental dept quarterly review was discussed. Coding for HRSA is on track to begin in January.</p> <p>The LEAN team project of improving communication in the medical dept has been put on hold since an NCQA team has been formed which may</p>		

	<p>cover some of this topic. The team may reconvene at some point next year.</p> <p>There's a team meeting to discuss behavioral health and integrate, alternative therapies. Eliza informed them that that would need to be added to our scope of services for HRSA if these services are to be offered. This group plans to meet again in January.</p>		
Expansion Committee	No report this month		
Strategic Planning Committee	Nancy reported that the committee is now conducting a Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis. Community stakeholders still need to be asked for their input. Goals and strategies have been drafted. The group is aiming for the end of December for this to be completed.		
Committee Reports	After all the committee reports had been reviewed and discussed, <b>Wendy Long made a motion to accept all committee reports. The motion was seconded by Nancy Brenner and without further discussion were approved.</b>	Committee reports presented at this meeting were approved	
Old Business			
NACHC Technical Assistance	The Board has agreed to schedule training for January 12 at 5pm (2 hour session) and February 16 at 5pm (3 hour session).		
New Business			
Credentialing and Privileging Committee	The credentialing checklists for the following new employees were brought to this meeting as being recommended for full credentialing by the Credentialing and Privileging Committee: Donna Mayer, Dental Assistant and Lori Canfora, LPN.	Credentials were granted for Donna Mayer, Dental Assistant and Lori Canfora, LPN	Bridget Rida to notify all employees of the granted credentials

	With a short discussion of each employee, <b>a motion was then made to grant full credentials for Donna Mayer and Lori Canfora by Nancy Brenner. The motion was seconded by Lew Robbins. With no further discussion needed, the credentials for Donna Mayer and Lori Canfora were approved unanimously.</b>		
Adjourn	<p>The meeting adjourned at 7:30pm and the Board went into executive session.</p> <p>The next regular Board meeting is scheduled for Monday, December 12, 2016 at 5:30pm at the Huntington Health Center.</p>		

Submitted by,

Janet Laroche, Executive Assistant

Name of Employee: Eliza Lake

Date: 11/17/16

### Employee Performance Evaluation

Review Date: November 17, 2016

☐ 3rd Month (New Hire)      ☐ Mid Year      ☒ Annual

Employee name: Eliza Lake

Job title: Chief Executive Officer

Reviewer(s): BOD: John Follet, Chair; Nancy Brenner, Vice Chair; Wendy Lane Wright, Clerk.

Sources: Comments from staff, senior management, Eliza Lake, and members of the Board of Directors

*Note: In the position responsibilities below, the portions in italics represent the section of the CEO Job Description covered in that section of the evaluation*

POSITION RESPONSIBILITIES	RATING AND COMMENTS
<b>1. Oversee and supervise the operation of all components of the Health Centers, including the Medical, Dental, Mental Health, Health Education, Financial, and Administrative Departments. Assure the provision of quality service through the evaluation of ongoing services and new programs (See also #7, below).</b>	<div><input checked="" type="checkbox"/> Exceeds <input type="checkbox"/> Meets <input type="checkbox"/> Needs Development <input type="checkbox"/> Does not Meet <input type="checkbox"/> Do not know, cannot evaluate</div> <p>Comments:</p> <p>Eliza has done an excellent job overseeing the organization's very complex and varied operations. She juggles numerous issues regularly, while prioritizing as needed. She has been lauded for her ability to analyze and solve complex problems. She has held regular all-staff and management meetings and communicates in writing to all staff. She is seen by a vast majority of the staff as being a strong communicator and as approachable and personable. She conveys a sense of confidence and capability, and is inspirational in terms of the mission, vision and values of the organization. The question of how to communicate with the clinical teams and their leadership, and integrate their managers into senior leadership discussions, continues to require attention and development, as does the makeup of the senior management team.</p>

Name of Employee: Eliza Lake

Date: 11/17/16

<b>2. Develop agency procedures and systems which ensure effective internal operations and maximize productive use of staff time.</b>	<input type="checkbox"/> Exceeds <input checked="" type="checkbox"/> Meets <input type="checkbox"/> Needs Development <input type="checkbox"/> Does not Meet <input type="checkbox"/> Do not know, cannot evaluate Comments: There appears to be improved communications between departments. Challenging issues remain that require ongoing attention. For example, IT capability and support. A positive development was the hiring of an IT specialist. Given the departure of the operations manager, Eliza needs to assess senior and middle management responsibilities and positions. Eliza has made a strong effort to support and delegate to management, follow the table of organization, and not micromanage, even as some staff expect and ask for more involvement in day-to-day operations.
<b>3. Implement and ensure agency compliance with state and federal funding, licensing, and regulatory agencies/departments and oversee the completion of necessary reports.</b>	<input checked="" type="checkbox"/> Exceeds <input type="checkbox"/> Meets <input type="checkbox"/> Needs Development <input type="checkbox"/> Does not Meet <input type="checkbox"/> Do not know, cannot evaluate Comments: Eliza has taken on corporate compliance as a priority in the last year. A corporate compliance committee has been activated and she provided first rate leadership with a federal HRSA audit and site visit. She delegated and coordinated the necessary tasks in preparation for the visit which went smoothly.
<b>4. Provide sound fiscal management functions including work with the Director of Finance to manage financial risks, develop an annual budget, and to monitor and revise the organization's fiscal plan, all with the goal of achieving a balanced budget for each year.</b>	<input checked="" type="checkbox"/> Exceeds <input type="checkbox"/> Meets <input type="checkbox"/> Needs Development <input type="checkbox"/> Does not Meet



Name of Employee: Eliza Lake

Date: 11/17/16

<b>4a. ID grant and funding opportunities and assist with applications as needed.</b>	<input type="checkbox"/> Do not know, cannot evaluate Comments: Eliza has successfully developed a solid working relationship with the current CFO and nurtures his skills. As a result sound fiscal management policy is in place. Fiscal decisions and planning through collaboration with management are sound. Hiring a Development Director was a strong move forward as the two work collaboratively in the development of the Amherst expansion and other growth opportunities.
<b>5. Represent the organization to and perform liaison work with funding sources, government agencies, other agencies, community organizations, and individuals within the community. Negotiate contracts, as needed.</b>	<input checked="" type="checkbox"/> Exceeds <input type="checkbox"/> Meets <input type="checkbox"/> Needs Development <input type="checkbox"/> Does not Meet <input type="checkbox"/> Do not know, cannot evaluate Comments: Eliza is an excellent ambassador to local individuals and community organizations, as well as funding sources and governmental agencies. She has established a number of community partnerships. She represents the Health Centers very well by presenting a sophisticated grasp of complex issues, and focusing on areas of need. She naturally takes a leadership and advocacy role with her peers due to her grasp and formulation of the issues, her political savvy and her ability to communicate effectively. This is likely among her greatest strengths.
<b>6. Together with the Board of Directors, review and determine the agency mission, goals, direction, growth, and Quality Improvement Plans.</b>	<input type="checkbox"/> Exceeds <input checked="" type="checkbox"/> Meets <input type="checkbox"/> Needs Development <input type="checkbox"/> Does not Meet <input type="checkbox"/> Do not know, cannot evaluate Comments:

Name of Employee: Eliza Lake

Date: 11/17/16

	<p>Eliza has a strong sense of the mission and future of the organization. Mission, values, goals and future direction of HCHC is in process of being addressed by the Strategic Planning process, of which Eliza is a significant participant. She is a member of the QA committee. She keeps the Board well informed of her visions. A challenge for the next several years will be the integration of the new Amherst site into the larger organization, identifying and appreciating the unique aspects of each site while formulating overarching values, identity and operational standards.</p>
<p><b>7. Implement staff training and professional development programs.</b></p>	<p><input type="checkbox"/> Exceeds <input checked="" type="checkbox"/> Meets <input type="checkbox"/> Needs Development <input type="checkbox"/> Does not Meet <input type="checkbox"/> Do not know, cannot evaluate</p> <p>Comments: This is a challenging area due both to time and financial constraints. However, it appears to be of utmost importance for the entire staff, and in particular for the middle and senior leadership to receive support, feedback and opportunities for professional development. During the past year, Eliza has addressed this with senior management and has sent some staff to training. Eliza has identified a training opportunity for herself but it appears to be too time-constraining to do at this point. New training opportunities for all staff continue to require attention. Performance evaluations have been completed for those who Eliza supervises, allowing for a collaborative process.</p>
<p><b>8. Work to meet community needs through program development, affiliation, and maximization of resources.</b></p>	<p><input checked="" type="checkbox"/> Exceeds <input type="checkbox"/> Meets <input type="checkbox"/> Needs Development</p>

Name of Employee: Eliza Lake

Date: 11/17/16

	<p><input type="checkbox"/> Does not Meet <input type="checkbox"/> Do not know, cannot evaluate Comments: It appears that Eliza is an effective, approachable face of the organization in the local and wider communities. She recently sent out a survey to community leaders and organizations, in the service of strategic planning, which also conveyed that their thoughts and concerns are important to us. She is committed and enthused about creating more alliances and partnerships while representing the needs of the organization and the community while doing so. Her enthusiasm for the mission of the organization is apparent, adding to her effectiveness in this area.</p>
<p><b>9. Function as the liaison between the Board of Directors and staff. Attend Board of Directors' Meetings and related Committee Meetings and provide accurate, relevant information for board decision-making. Assist the Board of Directors in carrying out its duties and with accessing board training as needed.</b></p>	<p><input checked="" type="checkbox"/> Exceeds <input type="checkbox"/> Meets <input type="checkbox"/> Needs Development <input type="checkbox"/> Does not Meet <input type="checkbox"/> Do not know, cannot evaluate Comments: Eliza has been an excellent liaison between the organization and the Board. She communicates very well, both verbally and in writing, and appears to offer significant but not overwhelming amounts of appropriate information to board members. She has given more than ample advice to board members about the importance of carrying out their governance and fiduciary responsibilities. She attends all BOD meetings, as well as QA, Finance Committee, Strategic Planning, and Credentialing. Eliza has diplomatically pointed out areas where the Board either does or does not require involvement, or has effectively drawn limits around information that she feels the Board did not need to have. She has encouraged and facilitated Board training opportunities this</p>

Name of Employee: Eliza LakeDate: 11/17/16

	year, and another is in process for early 2017.
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**ASSESSMENT ON ORGANIZATIONAL VALUES:**

Teamwork Healthy Communication, Collaboration, joint effort	<input checked="" type="checkbox"/> Acts as a Role Model <input type="checkbox"/> Demonstrates the Values <input type="checkbox"/> Needs Development <input type="checkbox"/> Does not Meet	Comments: Eliza models open communication, and supports collaborative problem identification and solutions at all levels. She is seen as accessible. Her staff expressed their appreciation for these qualities.
Patient Centeredness Customer Service, positive attitude, efficient and effective	<input checked="" type="checkbox"/> Acts as a Role Model <input type="checkbox"/> Demonstrates the Values <input type="checkbox"/> Needs Development <input type="checkbox"/> Does not Meet	Comments: Eliza truly believes in the mission of the organization. She is a strong supporter of the patient centered approach and team integration.
Innovation Inventive, streamlining	<input checked="" type="checkbox"/> Acts as a Role Model <input type="checkbox"/> Demonstrates the Values <input type="checkbox"/> Needs Development <input type="checkbox"/> Does not Meet	Comments: Eliza is continuously searching out innovations and opportunities that support our mission.
Professionalism Honesty, reliability, and respect	<input checked="" type="checkbox"/> Acts as a Role Model <input type="checkbox"/> Demonstrates the Values <input type="checkbox"/> Needs Development <input type="checkbox"/> Does not Meet	Comments: Eliza performs her tasks with high levels of integrity, dedication, and hard work gaining high levels of respect.

OVERALL RATING: ☒ Exceeds ☒ Meets☐ Needs Development ☐ Does not meet**DEVELOPMENT PLAN**

1Provide leadership to and create efforts that communicates to the community the existence and mission of the health center to generate greater utilization.

Name of Employee: Eliza Lake

Date: 11/17/16

2 Continue to refine changes in the management structure which will better define your role, define boundaries, improve communication, strengthen and define the roles of senior and middle management.
3 Participate in training specifically geared towards non-profit CEOs offered by Harvard University School of Business.
4
5

<b>EMPLOYEE COMMENTS:</b>
I appreciate the Board's assessment of my leadership, and want to continue to expand my own capacities and abilities. The greatest challenge of this position, as is true with any organization, is not just the management and oversight of the structures and processes that allow us to fulfill our mission, but then accommodating the individual personalities and characteristics of the staff that make up the actual organization and do the work. I enjoy navigating the challenges inherent in doing so. I also value the support and guidance of the Board, and look forward to the next year!

**Signatures:**

**Date**

Executive Director (employee):	
Representative of Board of Directors	

## PAID SICK LEAVE

Paid sick leave is granted to full-time employees at the rate of one day per month, accrued from the first day of employment. This benefit is pro-rated for part-time employees who work a minimum of 20 hours weekly. Employees who work less than 20 hours per week will earn sick time at the rate of 1 hour for every 30 hours worked, up to a maximum of 40 hours per calendar year as defined in the Massachusetts Earned Sick Time Law [MGL c.149, s.148C and 148D](#), Regulation [940 CMR 33](#).

Sick time may be used for the following:

- To care for the employee's child, spouse, parent or parent of a spouse who is suffering from a physical or mental illness, injury, or medical condition that requires home care, professional medical diagnosis or care or preventative medical care.
- To care for the employee's own physical or mental illness, injury, or medical condition that requires home care, professional medical diagnosis or care or preventative medical care.
- To attend the employee's routine medical appointment or a routine medical appointment for the employee's child, spouse, parent, or parent of spouse;
- To address the psychological, physical or legal effects of domestic violence; or
- To travel to and from an appointment, pharmacy, or other location related to the employee's need for Sick Leave.

Employees are encouraged to schedule medical appointments during time off whenever possible. HCHC may request, at any time, a doctor's certification regarding your or a family member's illness. Accrued sick leave that is unused at the end of the calendar year may be carried over to the next year, but only a maximum of 70 days of paid sick leave may be accrued.

**New hires will accrue sick time beginning the first day of employment, however this accrued time will not be available for use until they have completed 90 days of employment.**

The smallest amount of time that an employee may use sick leave is one quarter hour. If an employee is sick, he or she must contact his or her supervisor to report the absence before the employee's scheduled start time. If leave will be for an extended period of time, please refer to HCHC's FMLA policy.

**Commented [U1]:** Since there are other reasons why FMLA leave might apply, I recommend leaving FMLA out of this policy.

Employees who are absent from work for more than three consecutive workdays may be required to provide documentation for the need for this leave within seven days of the leave. HCHC may also require medical documentation of the employee's need for leave under other circumstances. If the employee fails to provide this documentation, HCHC may deduct any paid leave from the employee's pay. Employees may not use sick leave as an excuse for tardiness without advance notice of a proper use.

Upon termination, an employee will not be paid for any unused sick time.

HCHC will not interfere or retaliate against an employee who uses Paid Sick Leave in accordance with this policy. If employees have questions about Massachusetts Earned Sick Leave Law, they can contact Human Resources or contact the Attorney General at <http://www.mass.gov/ago/or> One Ashburton Place  
Boston, MA 02108 -1518; Phone: (617) 727-2200.



## Hilltown Community Health Centers, Inc.

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### Administrative Policy

All Departments

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#### **SUBJECT: PATIENT COMPLAINT AND GRIEVANCE POLICY**

**REGULATORY REFERENCE:** Department of Public Health

#### **Purpose:**

Hilltown Community Health Centers, Inc. (HCHC) management has adopted this policy to have a formal documented process for managing patient complaints and grievances.

#### **Policy:**

1. Patient complaints can be taken by any employee and will be directed to the practice manager, who will forward a copy to the relevant department head.
2. The manager or director receiving the complaint will make telephonic contact with the complainant within four business hours of receiving the complaint.
3. In cases where a provider is the subject of a complaint, the complaint will be forwarded to the Medical Director or to the department's clinical director for investigation.
4. The manager or director will have no more than 10 days to document the complaint, conduct an investigation, respond to the patient and file the investigation.

Questions regarding this policy or any related procedure should be directed to the Practice Manager at 413-238-4126.

Originally Drafted: DEC 2004

Reviewed or Revised: December 2016

Approved by Board of Directors, Date: \_\_\_\_\_

Approved by:

\_\_\_\_\_  
Eliza B. Lake  
CEO, HCHC

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

\_\_\_\_\_  
John Follet, MD  
Chair, HCHC Board of Directors

**Procedure:**

1. The employee initially receiving the complaint will attempt to contact the Practice Manager.
  - a. If available, the operations manager will contact the complainant and document the complaint on the HCHC Patient Complaint form.
  - b. If unavailable, the employee will document the complaint on the HCHC Patient Complaint form, ensuring that the complainant's contact information is documented.
  - c. If the complainant is unwilling to have the employee document the complaint and insists on speaking with a manager, the employee will take the complainant's contact information and relay it to the Practice Manager.
2. Once a complaint is received, the operations manager will make contact with the complainant, either in person or via telephone.
3. If the complaint has not been documented, the operations manager will document the complaint and inform the complainant that an investigation will be conducted.
4. The subject of the complaint, his/her supervisor, and the department head receives the complaint in writing within 24 hours of the complaint.
5. The Practice Manager has ten business days to investigate the complaint and respond in writing to the patient with a copy of the response sent to the Executive Assistant for filing.
6. If a patient remains unsatisfied with the proposed resolution, the complaint will be forwarded to the appropriate executive officer for resolution.
  - a. Operations, staff, and billing related complaints to the Chief Financial Officer
  - b. Provider related complaints to the Chief Clinical & Community Services Officer
7. Complaints not resolved at the executive officer level will be forwarded to the CEO
8. A record of all complaints will be maintained on file by Executive Assistant and will be reported to QI Committee and the Board of Directors at least quarterly.





## **Hilltown Community Health Centers, Inc.**

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### **Administrative Policy**

All Departments

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#### **SUBJECT: REPORTING INCIDENTS**

**REGULATORY REFERENCE:** Department of Public Health

#### **Purpose:**

Hilltown Community Health Centers, Inc. (HCHC) management has adopted this policy to have a formal documented process for any employee who encounters an incident in the course of his/her service.

#### **Policy:**

1. Any staff member who encounters an incident in the course of his/her service at Hilltown Community Health Centers, Inc. should report the incident as soon as possible to their supervisor or senior management.
2. An incident report must be completed for any situation in which there is substantial danger of, or the occurrence of, physical injury to any patient or staff member, or the occurrence of major damage to the property of the agency, or the property of a patient or staff member while interacting at or for HCHC. These include: significant events to the department; death that is unanticipated, not related to the natural course of illness or condition, or that is the result of an error or other incident; full or partial evacuation due to fire, flood, utility failure or other disaster; suicide; serious criminal acts; pending or actual strike; contingency plans for health center; surgery and anesthesia related complications; or any other serious incidents.
3. Serious reportable events (SRE's) must be reported, by the designated staff member, to the patient/family, third party payer, and DPH's Bureau of Health Care Safety and Quality (BHCSQ) within seven days of the incident. The designated staff member will also conduct a follow-up report within 30 days of the initial report and distribute to all 3 parties. This report will include documentation of the root cause analysis findings and determination of preventability as required by 105 CMR 130.332(c) & 105 CMR 140.308(c). An SRE is an event that results in a serious adverse patient outcome that is clearly identifiable and measurable, reasonably preventable, and that meets any other criteria established by the department in regulations (M.G.L. c. 111, §51H).
4. Copies of all EMPLOYEE Incident Reports will be kept in a central file, located in the Human Resources office. Copies of all PATIENT/VISITOR Incident Reports will be kept in a central file, located in the Executive Assistant's office.
5. All incident Reports will be reviewed by both the Executive Director and the Quality Improvement Committee. Patterns will be analyzed and necessary changes will be made in order to improve adequacy and reduce future risks, as appropriate.

Questions regarding this policy or any related procedure should be directed to the Human Resources Manager at 413-238-4133.

Originally Drafted:

Reviewed or Revised: December 2016

Approved by Board of Directors, Date: \_\_\_\_\_

Approved by:

\_\_\_\_\_  
Eliza B. Lake  
CEO, HCHC

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

\_\_\_\_\_  
John Follet, MD  
Chair, HCHC Board of Directors

**Procedure:**

1. Any staff member who encounters an incident should report the incident as soon as possible to the first person who can be reached on the following list:
  1. Immediate Supervisor
  2. Department Director - Medical, Dental, Mental Health, Eye Care
  3. Executive Officer
  4. CEO
2. The Incident Report Form (see attached) must be completed by the staff member within 24 hours and a copy of this report needs to be given to the Immediate Supervisor or designee. The supervisor/designee then reviews and answers any incomplete sections, and signs the report. The completed report must be sent within 24 hours to:
  1. Human Resources for EMPLOYEE incidents
  2. Executive Assistant for PATIENT/VISITOR incidents
3. If you are unsure if the incident should be reported, use the general “rule of thumb” that any incident that requires more than general first aid (i.e. band-aid or ice pack) should be reported. If you are still unsure, contact HR or the Executive Assistant immediately.



## Hilltown Community Health Centers, Inc.

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All Clinical Departments

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### **SUBJECT: FILING SUSPICION OF NEGLECT/ABUSE**

**REGULATORY REFERENCE:** Department of Public Health

#### **Purpose:**

Hilltown Community Health Centers, Inc. (HCHC) management has adopted this policy to have a formal documented process to provide guidelines for filing suspicion of neglect or abuse.

#### **Policy:**

Whenever a case of child abuse or neglect is suspected, the clinician will file a report with the Department of Child and Family Services (DCF).

Whenever a case of elder abuse or neglect is suspected, the clinician will file a report to the appropriate designated Protective Services agency or the statewide Elder Abuse Hotline (1-800-922-2275).

Whenever a case of abuse or neglect of a person with a disability is suspected, the clinician will file a verbal report with the Disabled Persons Protection Commission (DPPC) Hotline at 1-800-426-9009 and by submitting a written report to the DPPC.

Questions regarding this policy or any related procedure should be directed to the Medical Director at 413-667-3009.

Originally Drafted: APR 2000

Reviewed or Revised: December 2016

Approved by Board of Directors, Date: \_\_\_\_\_

Approved by:

\_\_\_\_\_  
Eliza B. Lake  
CEO, HCHC

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

\_\_\_\_\_  
John Follet, MD  
Chair, HCHC Board of Director

**Procedure:**

1. The Clinician will file a telephone report as soon as possible but within 24 hours.  
(All Clinical Staff)
2. The Clinician will file a follow-up report in writing within forty-eight (48) hours.  
(All Clinical Staff)
3. Whenever possible and appropriate, the Clinician will discuss the allegations with the parent/guardian/caregiver. (All Clinical Staff)
4. As applicable, the incident will be reported to the appropriate school personnel as soon as possible. (All Clinical Staff)



## Hilltown Community Health Centers, Inc.

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Administrative

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### **SUBJECT: CONTINUITY OF OPERATIONS PLAN**

**REGULATORY REFERENCE:** None

#### **Purpose:**

Hilltown Community Health Centers, Inc. (HCHC) management has adopted this plan to have a formal documented process to/for providing an operating blueprint for staff with respect to how to carry out primary functions in the event of a catastrophic reduction of staff due to biological illness, i.e. a pandemic of some sort.

#### **Policy:**

1. Issues that would arise were there a physical impact on the health center infrastructure such as a prolonged loss of energy, disruption in water supply, fire, earthquake, or other natural or intentional disaster are addressed in the Emergency Operations Plan.
2. Business interruptions will be handled in coordination with local (town, hospital) emergency preparedness plans.
3. The coordinator of the plan will be the CEO and in his or her absence or unavailability of the Chief Financial Officer.

Questions regarding this policy or any related procedure should be directed to the Chief Executive Officer at 413-238-4138.

Originally Drafted: MAR 2006

Reviewed or Revised: DEC 2016

Approved by Board of Directors, Date: \_\_\_\_\_

Approved by:

\_\_\_\_\_  
Eliza B. Lake  
Chief Executive Officer, HCHC

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

\_\_\_\_\_  
John Follet, MD  
Chair, HCHC Board of Directors

## **Procedure:**

**The coordinator of the plan will be the CEO and in his or her absence or unavailability the Chief Finance Officer.**

1. The CEO can be reached most reliably by mobile telephone at 617.413.8604 and secondarily by email at [elake@hchcweb.org](mailto:elake@hchcweb.org) or [eliza@elizalake.net](mailto:eliza@elizalake.net).
2. The CFO can be reached by mobile telephone at 413.474.8434 or at home at 413.533.7401 or by email at [fmertes@hchcweb.org](mailto:fmertes@hchcweb.org).
3. These individuals will take command with respect to all clinical and administrative operations of the health center. They will work closely and as possible with the Practice Manager to insure adequate staffing for clinical operations.
4. HCHC core functions have been prioritized as follows:
  - medical primary care,
  - dental primary and restorative care,
  - behavioral health services,
  - optometry.
5. As staff reductions due to illness become more severe during a pandemic, clinical operations will continue in each department as long as there are a minimum number of clinical providers. As necessary, one of the health center's two primary sites will be temporarily closed and patients directed to the remaining health center for urgent care and routine care as possible.
  - a. Behavioral health requires only one provider to deliver some service. He or she will continue to see urgent patients only.
  - b. Dental hygiene patients can continue being seen as long as one hygienist is available. If one dentist and one dental assistant are available, dental patients will continue to be seen, consolidated into one of two sites as necessary.
  - c. Medical patients will be seen at one site and regular support staff will be supplemented as possible by all administrative staff who are able to work.
6. We have also identified a backup to our critical IT infrastructure through an informal arrangement with our local hospital (CDH) to provide critical IT support during the period of emergency.
7. Financial and billing records will either be posted as normally done, if possible, or will be batched and processed as staff becomes available to perform that function.
8. We have also planned for an extended period of operation with full staffing by ordering additional supplies of medical and dental equipment and these supplies are stored locally. If we are able to anticipate more staff being absent, we can increase as necessary the amount of supplies.

## **CRITICAL TEAM MEMBERS**

CEO	Eliza Lake	617-413-8604 (cell)
CFO	Frank Mertes	413-474-8434 (cell)
CCCSO	Michael Purdy	937-243-3148 (cell)
Medical	Jon Liebman	413-320-7706 (cell)
Dental	MaryLou Stuart	413-584-0202 (home)
Community	Kim Savery	413-329-8129 (cell)
Maintenance	Russ Jordan	413-992-7021 (cell)



## **Hilltown Community Health Centers, Inc.**

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Medical Department  
Referrals Department

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### **SUBJECT: WOMEN’S REPRODUCTIVE HEALTH SERVICES POLICY**

**REGULATORY REFERENCE:** Section 330 of the US Public Health Service Act; Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, §§ 506-507, 129 STAT. 2242, 2649 (2015); M.G.L. c. 111, § 70E

#### **Purpose and Policy:**

Hilltown Community Health Centers, Inc. (“HCHC”) is committed to high standards and compliance with all applicable laws and regulations.

The purpose of the Women’s Reproductive Health Services Policy and Procedure is to provide safeguards to ensure HCHC’s compliance with laws and regulations relating to the provision of women’s reproductive health services affecting health centers that receive federal grant funds under Section 330 of the Public Health Service Act (“Section 330”) through the U.S. Department of Health and Human Services (“HHS”).

#### **Compliance with Section 330**

Under Section 330, Health Center is required to provide, either directly or through contracts or formal written referral arrangements, voluntary family planning services. HRSA defines voluntary family services in the Service Descriptor Guide as the following:

“Voluntary family planning services are appropriate counseling on available reproductive options consistent with Federal, state, local laws and regulations. These services may include management/treatment and procedures for a patient's chosen method (e.g., vasectomy, subdermal contraceptive placement, IUD placement, tubal ligation).”

As neither “appropriate counseling” nor “available reproductive options” are defined in Section 330, the implementing regulations, or HHS Health Resources and Services Administration (“HRSA”) guidance, HCHC will use the criteria established under the Family Planning Program regulations authorized under Title X of the Public Health Service Act for guidance on how best to provide appropriate family planning options counseling to HCHC’s patients.

#### **Compliance with the Hyde Amendment**

HCHC does not provide abortion services. Therefore, in providing women’s reproductive health services as a component of its Section 330-supported health center program, HCHC will assure compliance with the Hyde Amendment. The Hyde Amendment is a statutory provision included as part of the annual HHS Appropriations legislation, which prohibits health centers from using federal funds to provide abortions (except in cases of rape or incest, or where a woman suffers from a physical disorder, physical injury, or



physical illness, including a life endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed). The Hyde Amendment prohibits the performance of abortion procedures, as well as the administration of drugs and devices that are used for “medication” abortions that terminate an early pregnancy (up to 70 days from the date of the woman’s last menstrual cycle) rather than prevent implantation, including, but are not limited to, administration of the combination of RU-486 (Mifepristone or Mifeprex) and Misoprostol, unless the abortion procedure or medication abortion fits within one of those explicit Hyde Amendment exceptions.

### **Compliance with Public Health Service Regulations**

HCHC does not provide abortion services directly, but if HCHC furnishes an abortion referral in the event the woman is the victim of rape or incest or if her life would be endangered, HCHC will maintain adequate documentation and certifications as required under 42 C.F.R. §§50.304, 50.306 and 45 C.F.R. Part 75.

### **Compliance with Prohibition on Coercion**

In providing women’s reproductive health services as a component of its Section 330-supported health center program, HCHC will assure compliance with statutory requirements, as set forth in 42 U.S.C. §300a-8, which prohibits all HCHC employed and contracted staff from coercing or endeavoring to coerce any person to undergo an abortion by threatening such person with the loss of, or disqualification for the receipt of, any benefit or other health center services. HCHC will also assure that HCHC employed and contracted staff do not coerce or endeavor to coerce any person not to undergo an abortion by threatening such person with the loss of, or disqualification for the receipt of, any benefit or other health center services, consistent with guidelines to provide only neutral, factual information and nondirective options counseling.

### **Providing Access to FDA-Approved Contraceptive Methods**

HCHC will ensure that its patients have access to the full range of Food and Drug Administration (“FDA”)-approved contraceptive methods designed to prevent a pregnancy.

All Health Center employees and contractors who provide clinical services and non-clinical support services are required to comply with this Women’s Reproductive Health Services Policy and Procedure by signing and returning the certification attached to this document as Exhibit A.

### **Policy:**

Questions regarding this policy or any related procedure should be directed to the Chief Executive Officer at 413-238-4128.

Originally Drafted: DEC 2016

Reviewed or Revised: DEC 2016

Approved by Board of Directors, Date: \_\_\_\_\_

Approved by:

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Eliza B. Lake  
Chief Executive Officer, HCHC

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

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John Follet, MD  
Chair, HCHC Board of Directors

## **Procedure:**

### **1. Voluntary Family Planning Services Training.**

All HCHC Staff, regardless of their specific job or position descriptions, duties performed or services provided, will be trained on Section 330 requirements applicable to voluntary family planning services including, but not limited to, the required scope of voluntary family planning services, as well as prohibitions and limitations on providing abortions within the Section 330-supported health center program and coercing or endeavoring to coerce any person to undergo an abortion. HCHC shall maintain records indicating the completion of such training in each employee's and contractor's personnel file.

### **2. Complying with the Hyde Amendment**

All HCHC Staff agree that HCHC shall not provide abortion services, either directly or by contract, within HCHC's Section 330-supported health center program, unless the abortion fits within a Hyde Amendment exception, as described in Section II(3). All HCHC Staff agree that this prohibition includes the administration of "medication" abortions that terminate an early pregnancy (up to 70 days from the date of the woman's last menstrual cycle) rather than prevent implantation. Medication abortions include, but are not limited to, administering the combination of RU-486 (Mifepristone or Mifeprex) and Misoprostol which results in the termination of a pregnancy.

### **3. Providing Abortion Referrals Under the Hyde Amendment Exceptions.**

If HCHC provides an abortion referral in the event that the woman is a victim of rape or incest, HCHC will secure and maintain documentation from a law enforcement agency or public health service stating:

- a. that the person upon whom the medical procedure was performed was reported to have been the victim of an incident of rape or incest;
- b. the date on which the incident occurred;
- c. the date on which the report was made, which must have been within 60 days of the date on which the incident occurred;
- d. the name and address of the victim and the name and address of the person making the report (if different from the victim); and
- e. that the report included the signature of the person who reported the incident.

If HCHC provides an abortion referral in cases where a woman suffers from a physical disorder, physical injury, or physical illness, including a life endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed, HCHC will secure and maintain a written certification from a physician who has found that on the basis of his or her professional judgement, the life of the mother would be endangered if the fetus were carried to term. The certification must contain the name and address of the patient.

### **4. Options Counseling.**

HCHC Staff providing options counseling shall offer pregnant women the opportunity to be provided information and counseling regarding each of the following options:

- a. prenatal care and delivery;
- b. infant care, foster care, or adoption; and
- c. pregnancy termination.

If requested to provide such information and counseling, HCHC Staff will provide neutral, factual information and nondirective counseling on each of the options, and referral upon request (subject to Section 7 below), except with respect to any option(s) about which the pregnant woman indicates that she does not wish to receive such information and counseling.

## **5. Prohibition on Coercion.**

HCHC Staff are strictly prohibited from coercing or endeavoring to coerce any person to undergo or not to undergo an abortion by threatening such person with the loss of, or disqualification for the receipt of, any benefit or other health center services.

## **6. Contraceptive Methods.**

HCHC Staff, upon request, will provide patients with information regarding the management/treatment, as appropriate, for a patient's chosen family planning method. Such management/treatment information may address vasectomy, tubal ligation, and placement of long-acting reversible contraception (e.g., IUDs and implants). In addition, HCHC Staff will ensure that its patients have access to the full range of FDA-approved contraceptive methods designed to prevent a pregnancy.

As required by Massachusetts law, female rape victims have the right to receive written information about emergency contraception, to be promptly offered emergency contraception, and to be provided with emergency contraception upon request. HCHC providers are required, at a minimum, to provide such written information, and they must offer and initiate emergency contraception if she requests.

## **7. Referrals for Abortion Services.**

- a. If a patient requests an abortion either for a pregnancy resulting from rape or incest or because the patient suffers from a physical disorder, physical injury, or physical illness, including a life endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the patient in danger of death unless an abortion is performed, in accordance with the Hyde Amendment exceptions, and the health center does not furnish abortions in such limited circumstances, HCHC Staff will provide the patient with a referral to another medical facility.
- b. In the event that a patient's pregnancy is not the result of rape or incest, or the pregnancy does not endanger the life of the woman (as defined in Section II (7)(a) above), and accordingly does not meet a Hyde Amendment exception, and the pregnant woman requests a referral to an abortion provider, HCHC Staff offering referral assistance may provide the name, address, telephone number, and other relevant information (such as whether the provider accepts Medicaid, charges, etc.) about an abortion provider. Such HCHC Staff will not take further affirmative action (such as negotiating a fee reduction, making an appointment, providing transportation) to secure abortion services for the

requesting patient.<sup>1</sup>

**The Women's Reproductive Health Services Policy and Procedure shall be reviewed periodically and updated consistent with the requirements established by the Board of Directors, HCHC's senior management, federal and state law and regulations, and applicable accrediting and review organizations.**

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<sup>1</sup> Authors' note: As the language included in this section is specific to Title X requirements, health centers that do not receive Title X funds may have referral procedures that are less stringent than the sample language included here. Health centers may redraft this section to reflect its actual referral practices.

## **EXHIBIT A**

### **CERTIFICATION OF COMMITMENT TO COMPLY WITH WOMEN'S REPRODUCTIVE HEALTH SERVICES POLICY AND PROCEDURE**

I hereby acknowledge and certify that I have received and reviewed a copy of the HCHC's Women's Reproductive Health Services Policy and Procedure and I understand that it represents a mandatory policy of HCHC.

By signing this form below, I agree to abide by the Women's Reproductive Health Services Policy and Procedure during the term of employment, contract, or agency or while otherwise authorized to serve on HCHC's behalf. In addition, I acknowledge that I have a duty to report any suspected or known violation of the Women's Reproductive Health Services Policy and Procedure to my supervisor or through the normal chain of command. I acknowledge that I may also report the information directly to the Compliance Officer or any other member of senior management.

*Please return this completed, signed Certification of Commitment to the Compliance Officer.*

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title/Position



## Hilltown Community Health Center

**Administrative Offices**  
58 Old North Road  
Worthington, MA 01098  
413-238-5511  
[www.hchcweb.org](http://www.hchcweb.org)

### **Board of Directors Resolution**

### **Authorized Signer(s)**

We, the Board of Directors of Hilltown Community Health Centers, Inc., are hereby authorizing the following to sign, on behalf of the Hilltown Community Health Centers, Inc. with respect to any investments and contracts, agreements or transactions.

### **AUTHORIZED SIGNATURE(S)**

\_\_\_\_\_  
Eliza B. Lake  
Chief Executive Officer  
Date: \_\_\_\_\_

The undersigned President and Clerk of the Board of Directors certify that the foregoing is a full and complete copy of the resolution duly adopted by the Board of Directors at a meeting of said Board held on December 12, 2016 and that the signatures on this form are the actual signatures of the persons designated who are duly qualified and acting in their respective capacity.

\_\_\_\_\_  
John Follet  
Chairman, Board of Directors  
Date: \_\_\_\_\_

\_\_\_\_\_  
Wendy Lane Wright  
Clerk  
Date: \_\_\_\_\_

# memo

## Hilltown Community Health Centers, Inc.

To: Hilltown BOD  
From: Frank Mertes  
CC: Eliza lake, files  
Date: 12/6/2016  
Re: Selection of Fiscal Auditors

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Comments: Per our Financial Policy, the Board must approve the fiscal auditor selection each year.

Below is a summary of our policy, which describes the auditor selection requirements.

I have attached the original proposal from Adelson & Company PC, this proposal was approved by the BOD for a three-year period.

I have also attached their latest peer review, and a copy of their engagement letter for the upcoming audit.

I have reviewed their fee schedule, engagement letter, peer review, professional qualifications and verified that they will not be preparing the indirect cost report. I recommend that they continue as our fiscal auditor for the third year of the contract.

If you have any questions please feel free to contact me.

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## Annual Fiscal Audit Requirements

a)

..... When procuring audit services, the objective is to obtain high-quality audits. In requesting proposals for audit services, the objectives and scope of the audit must be made clear and HCHC must request a copy of the audit organization's peer review report, which the auditor is required to provide under GAGAS.

Factors to be considered in evaluating each proposal for audit services include the responsiveness to the request for proposal, relevant experience, availability of staff with professional qualifications and technical abilities, the results of peer and external quality control reviews, and price. Whenever possible, HCHC must make positive efforts to utilize small businesses, minority-owned firms, and women's business enterprises, in



procuring audit services, as applicable.

b) *Restriction on auditor preparing indirect cost proposals.*

An auditor who prepares the indirect cost proposal or cost allocation plan may not also be selected to perform the audit required by this part when the indirect costs recovered by the auditee during the prior year exceeded \$1 million. This restriction applies to the base year used in the preparation of the indirect cost proposal or cost allocation plan and any subsequent years in which the resulting indirect cost agreement or cost allocation plan is used to recover costs.

c) HCHC Board of Director involvement in selection of auditor;

Annually the HCHC Board of Directors will review and appoint the Auditor based upon the procurement standards.

# HAGUE, SAHADY & CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

126 President Avenue

Fall River, MA 02720

TEL. (508) 675-7889

FAX (508) 675-7859

[www.hague-sahady.com](http://www.hague-sahady.com)

## System Review Report

July 23, 2015

To the Partners of Adelson & Company PC  
and the Peer Review Committee of the  
Massachusetts Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Adelson & Company PC (the firm) in effect for the year ended April 30, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at <http://www.aicpa.org/prsummary>.

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Adelson & Company PC in effect for the year ended April 30, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Adelson & Company PC has received a peer review rating of pass.

*Hague, Sahady & Co. PC*

Hague, Sahady & Co., CPA's P.C.

MSCPA Peer Review Program  
Administered by Massachusetts Society of CPAs

AICPA Peer Review Program  
Administered by Massachusetts Society of CPAs

October 6, 2015

Vincent T Viscuso  
Adelson & Company PC  
100 North St Ste 205  
Pittsfield, MA 01201

Dear Mr. Viscuso:

It is my pleasure to notify you that on September 17, 2015 the Massachusetts Peer Review Acceptance Board accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2018. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Michele M. Pratt  
Chairman, Peer Review Acceptance Board

cc: Mary L Schedler Sahady

Firm Number: 10000425

Review Number 375744

Letter ID: 1026138



# Adelson & Company PC

CERTIFIED PUBLIC ACCOUNTANTS

Established 1938

Richard E. LaFleche, CPA  
Vincent T. Viscuso, CPA  
Gary J. Moynihan, CPA  
Carol Leibinger-Healey, CPA  
David M. Irwin, Jr., CPA

## CLIENT'S COPY

December 1, 2016

Hilltown Community Health Centers, Inc.  
Eliza B. Lake, Executive Director  
58 Old North Road  
Worthington, MA 01098-9753

Dear Ms. Lake and Members of the Board:

We are pleased to confirm our understanding of the services we are to provide for Hilltown Community Health Centers, Inc. for the year ended December 31, 2016.

We will audit the financial statements of Hilltown Community Health Centers, Inc., which comprise the statement of financial position as of December 31, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements (the financial statements). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

1. Schedule of Expenditures of Federal Awards
2. Schedule of Findings and Questioned Costs

### Audit Objectives

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the officers and directors of Hilltown Community Health Centers, Inc. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinions are other than unmodified, we will discuss the reasons with management in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

#### **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a

direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the Organization's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures - Internal Control**

Our audit will include obtaining an understanding of the Organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Hilltown Community Health Centers, Inc.'s compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. The purpose of these procedures will be to express an opinion on Hilltown Community Health Centers, Inc.'s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We will prepare the Organization's federal and state information returns for the year ended December 31, 2016 based on the information provided by you:

1. Federal Form 990
2. Massachusetts Form PC

We will also assist the Organization in the preparation and electronic filing of the following reports for the year ended December 31, 2016:

1. Massachusetts Uniform Financial Report
2. OMB Data Collection Form

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Organization in conformity with U. S. generally accepted accounting principles and the Uniform Guidance based on the information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

We will be pleased to meet with you at various times throughout the year to discuss tax, accounting and auditing matters affecting the Organization. You should feel free to call on us at any time in this regard.

### **Management Responsibilities**

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the

financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us, and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documents, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are required to disclose in the financial statements the date through which subsequent events have been evaluated and whether that date is the date the financial statements were issued or were available to be issued. You agree that you will not date the subsequent event note earlier than the date of the management representation letter.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of



expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available for users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the tax services, financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the Organization's website, management understands that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Adelson & Company PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to grantor agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Adelson & Company PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the grantor, oversight agencies, or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Carol J. Leibinger-Healey, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in February 2017 and to complete your information returns and issue our reports no later than April 2017.

As outlined in our proposal, we estimate that our fees for these services will be \$19,500 for the audit, \$3,400 for the Uniform Financial Report (UFR) and \$2,100 for the information returns. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary (such as additional time related to the new access point in Amherst), we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you the scope of the additional services and bill them at our standard rates. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Our 2015 peer review report accompanies this letter.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

ADELSON & COMPANY PC  
Pittsfield, MA



Carol J. Leibinger-Healey, CPA

RESPONSE:

This letter correctly sets forth the understanding of Hilltown Community Health Centers, Inc.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

CJL:mc

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**Hilltown Community Health Centers, Inc.**

**AUDIT PROPOSAL**

**December 31, 2014**

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# Adelson & Company PC

CERTIFIED PUBLIC ACCOUNTANTS

Established 1938

Richard F. LaFleche, CPA  
Vincent T. Viscuso, CPA  
Gary J. Moynihan, CPA  
Carol Leibinger-Healey, CPA  
David M. Irwin, Jr., CPA

## Overview

Adelson & Company PC (formerly Adelson Moynihan Kowalczyk PC) was formed on January 1, 2007 as a result of a merger between the accounting firms of Adelson & Company, P.C. and Moynihan & Kowalczyk, P.C. The directors in the new firm are Richard LaFleche CPA, Vincent Viscuso CPA, Gary Moynihan CPA and Carol Leibinger-Healey CPA. The merger represented an important step in the growth of both firms and reinforced the shared long-held strategy to build a strong independent local firm. The Firm continues to grow with the promotion of David Irwin CPA as a director in January 2013.

The firm of Adelson & Company traces its roots back to Benjamin Wolfe who began an accounting practice in Pittsfield, Massachusetts in 1938. In 1949 he was joined by Gordon J. Adelson and then Seymour Schwartz in 1958. In 1968 Richard Jette entered the firm, followed by Richard LaFleche in 1973 and Vincent Viscuso in 1978.

Moynihan & Kowalczyk, P.C. was established in Pittsfield, Massachusetts on January 1, 1995 by Gary J. Moynihan, CPA. The firm grew steadily and rapidly, and during January 2002 a satellite office was opened in Great Barrington, Massachusetts.

The current directors now form the core of an organization that consists of 19 accounting and administrative staff members which includes 9 certified public accountants. Adelson & Company PC maintains offices at 100 North St., Pittsfield and 21 Mechanic St., Great Barrington.

Adelson & Company PC is a leading certified public accounting firm in the Berkshire region, and the largest CPA firm in Berkshire County, offering services in accounting and auditing, tax planning and compliance, data processing and computer selection and support. The Firm also provides management advisory services, offering short and long range plans for improving efficiency and profitability, as well as other services.

The Firm's skilled and accomplished professional staff provides Adelson & Company PC with important analytical and advisory advantages. Its range of services is one of the most comprehensive in the area, and the Firm is well known for its advanced technological capabilities.

Adelson & Company PC focuses on 4 primary sectors in the service it offers: commercial, governmental, non-profit and professional. Approximately 50% of the Firm's business is in traditional accounting and tax services and 45% in auditing. The balance is divided among other professional services.

The Firm serves clients throughout the Berkshire region including Western Massachusetts, Southern Vermont, and Northwest Connecticut, as well as clients in Eastern New York, and throughout the Northeast.

## Overview

Adelson & Company PC has invested significantly in new computer equipment to expand its accounting, auditing and advisory service capabilities, increase productivity, and reduce the amount of time required for specific tasks. During the coming year, the Firm will continue to invest in its technological capabilities, principally in new software and the equipment needed to expand the Firm's business.

Our strategy to further our growth objectives includes:

- *Maintaining our leadership position in the Berkshire region*
- *Continuing to expand technological capabilities*
- *Focus on key client segments which provide opportunities of mutual benefit*
- *Constantly reviewing staff expansion opportunities to support our key market and growth objectives*

All work performed on behalf of our clients is under the personal supervision of one of our directors. We believe the wide range of knowledge and experience of our staff is, and will continue to be, our greatest strength. Continuity of service to clients is assured both by the long association of the directors, and by the high caliber of our staff.

We have an extensive, modern and efficient research library, which provides the Firm with significant informational benefits and supports our efforts to bring the most advanced resources to our clients, and we support a comprehensive professional development program.

The firm's general objectives, or basic philosophy, are summarized as follows:

- *To provide the highest possible quality of service to our clients;*
- *To help solve our clients' business problems at a reasonable cost;*
- *To provide our personnel with challenging opportunities for personal and professional growth and development;*
- *To provide a pleasant and rewarding working environment for our personnel;*
- *To make meaningful contributions to the improvement of our community and our profession;*
- *To continue to grow, but to retain our personal approach to client service, and;*
- *To always conduct our practice in a highly professional, ethical and objective manner.*

In summary, Adelson & Company PC is an accounting firm that seeks to balance the best of professional practice with the understanding that the services we provide comprise both a science and an art, and that the level of personal service and professional experience we provide is our greatest strength.





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David M. Irwin, Jr., CPA

June 17, 2014

Brenda Mathieu, Director of Finance  
Hilltown Community Health Centers, Inc.  
58 Old North Road  
Worthington, MA 01098

Dear Brenda and Members of the Board:

After reviewing the specifications and requirements contained in your Request For Proposal for Auditing Services and our discussions with you, we are pleased to submit this proposal for an audit of the Hilltown Community Health Centers, Inc. for the year ending December 31, 2014.

Adelson & Company PC, a local firm with 75 years of experience and five directors, renders professional services in Western Massachusetts in the areas of accounting, auditing, taxation, information systems and procedures, and general management advisory services. Our clients represent all phases of economic activity including retailing, wholesaling, manufacturing, recreational, service and professional corporations, nonprofit organizations, private schools, and governmental agencies.

Adelson & Company PC specializes in audits of nonprofit and government funded organizations. We are the auditors for several social service providers in the community which require annual audits of their federal and state funding, and preparation of the Massachusetts Uniform Financial Report.

We are the current auditors for Hillcrest Educational Centers, Inc., Pediatric Development Center, Inc., and Elizabeth Freeman Center, Inc. These agencies have budgets that range from \$1.2 million to over \$25 million. As auditors for these agencies, we are familiar with the rules, regulations and audit requirements for funding received from U.S. Department of Health and Human Services, U.S. Department of Education, U.S. Department of Agriculture, Massachusetts Department of Public Health, as well as many other Federal and State funded programs, such as the Community Health Centers Program. We are also familiar with the Health Resources and Services Administration - Uniform Data System (UDS) reporting requirements placed upon federally qualified health centers under the Public Health Services Act.

As one of the Directors responsible for this growing area of our firm, I understand the problems and fiscal concerns which Hilltown Community Health Centers, Inc. may face. We are familiar with your organization having audited the Agency for the past 13 years. In addition, we have 8 years of audit experience with Community Health Programs, Inc., and as such, are knowledgeable about the types of funding, reporting and compliance requirements applicable to federally qualified health centers.

In addition to annual audit services, we are involved on a continuing basis in consulting, guiding, and supervising personnel as well as advising and reporting to officials of government agencies, including the Department of Public Health, Department of Health and Human Services, and the Commonwealth of Massachusetts Operational Services Division. Our advice and consultations concern accounting standards, policies and procedures, management techniques, Federal and State grant requirements, Uniform Financial Reporting (UFR) requirements, and other matters. All clients have access to the full resources of the firm, ensuring innovative and customized solutions to their changing business needs. The firm has a separate tax department with specialists available to consult on business tax issues, such as payroll taxes and unrelated business income taxes.

We also present seminars including one held in June 2013 for the local nonprofit community which provided guidance regarding the importance of Board governance and instruction on recent updates to the Form 990.

Having audited nonprofit agencies for many years, we have established an efficient audit team, and have developed many computerized Excel and Word templates to minimize audit and report preparation time. Our audit reports have passed over thirty years of review by federal and state agencies and through this process we have established a relationship through which we have learned several ways to condense financial statement information and eliminate report information which is not required. This experience, along with our familiarity with Hilltown Community Health Centers, Inc., will provide us with an important headstart in conducting the 2014 audit and will minimize daily interruption to the fiscal department. In addition, we have several years of experience preparing the State Uniform Financial Report (UFR) for large multimillion dollar funded agencies. Annually, we attend Massachusetts Society of CPA sponsored seminars on the UFR and are able to provide up-to-date guidance in properly preparing and submitting the UFR to the Division of Purchased Services.

Hilltown Community Health Centers, Inc. is a short commute which allows us to provide on the spot services whenever we are needed. Our firm also can respond quickly by use of our Email and our portal system.

We believe that the foregoing experience is particularly applicable to the financial audit and consultation needs of Hilltown Community Health Centers, Inc.

Our approach to auditing emphasizes understanding the unique attributes of the financial systems, the exercise of professional judgment in evaluating these systems, and a plan tailored to your systems to validate elements of revenue, expenditures, and balance sheet accounts in a cost effective manner. We strive for a personal relationship with clients with active involvement by firm directors during the audit process and throughout the year.

We will issue draft copies of the audit reports and management letter to review at an exit conference by April 20, with final reports issued by May 1. We will also be available to attend audit conference meetings upon request. Upon completion of the audit we will prepare the Federal Form 990 by May 1 and issue finals along with the Massachusetts Form PC Nonprofit Returns by May 15. We will complete the Massachusetts Uniform Financial Report by May 15.



We will perform all work utilizing the highest professional standards. It will be in accordance with requirements prescribed by the American Institute of Certified Public Accountants. The audit will be in accordance with Government Auditing Standards and OMB Circular A-133 for federal funds received. We will be happy to meet with the finance committee to provide further insight into the detailed procedures we employ and the audit approach we take. If we ascertain that the books and records are not in a sufficiently satisfactory condition for us to perform our services, or if in the course of our examination we discover any factors which would prevent us from performing our assigned tasks, we will discuss the alternative with you and attempt to arrive at a solution acceptable to both of us.

We do not contemplate a detailed examination of all transactions, nor would we necessarily discover fraud, should any exist. We will however, inform you promptly of any findings that appear unusual or abnormal. In addition, we will issue a management letter at the conclusion of our work outlining suggestions for changes and improvements to your accounting system.

Our charges for the service and report for the year are inclusive of all costs and expenses and are based on the estimated number of hours of work involved in performing the audit in conformity with current generally accepted auditing standards. The audit fees for the years ended December 31, 2014, 2015, and 2016 services are outlined in detail on Page 10. A minimal amount of consulting and phone calls during the year would be expected and included in the above fee. On any special projects desired, we would discuss your needs with you and provide an estimated fee range to accomplish the project based upon our standard billing rates.

We appreciate the opportunity to submit this proposal and we accept the terms included in your Request For Proposal. Please contact us if you have any questions about it. We are available to meet with management and the finance committee upon your request.

Very truly yours,

**ADELSON & COMPANY PC**



Carol J. Leibinger-Healey, CPA

## Scope of Proposed Services and Our Approach to Providing Services

Adelson & Company PC will audit the financial statements of Hilltown Community Health Centers, Inc. for the year ending December 31, 2014. Our examination will be made in accordance with U.S. generally accepted auditing standards, U.S. Government Auditing Standards, OMB Circular A-133 and, accordingly, will include such tests and auditing procedures as we consider necessary in the circumstances.

Field work, including compliance testing will begin in March and will depend upon the completeness of the financial records. The Organization should provide us with the computerized reports and trial balance adjusted for year end accruals, balance sheet supporting detail schedules including an accounts receivable subsidiary ledger, and payable schedules. The audit field work should be completed and preliminary draft statements issued by April 20.

Upon completion of the audit, we will issue the following auditors' reports:

- a. An auditors' opinion on whether the financial statements fairly present the financial position of the Organization and the results of its financial operations and cash flows in accordance with accounting principles generally accepted in the United States of America.

In addition, an auditors' opinion on whether the supplemental schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

- b. Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- c. Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.
- d. A schedule of findings and questioned costs which includes a summary of auditors' results, and all audit findings and management's responses. We also will report on the status of prior year audit findings.
- e. Form SF-SAC Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations.

We shall write a management letter in conjunction with the audit, which will include recommendations for improvements in the accounting, administrative, management and financial information systems including the areas of internal audit and control, budgeting, accounting, revenues, expenditures, and a review of procedures and forms.

In addition, we will prepare the following reports to be filed by May 15, 2014:

- a. Massachusetts Uniform Financial Report (UFR)
- b. Preparation of Massachusetts Public Charity Form P.C.
- c. Internal Revenue Service Form 990

A draft copy of the financial statements and management letter will be reviewed with the appropriate officials prior to its issuance. All detailed audit work will be planned in a manner designed to minimize interference with the normal daily operations.

## **APPROACH TO PROVIDING SERVICES**

### **Experience and Efficiency**

Adelson & Company PC specializes in audits of nonprofit organizations and has developed an experienced audit team which can conduct the audit while minimizing interruptions to the daily operations. Our 13 years of experience and relationship with Hilltown Community Health Centers, Inc. will result in an efficient and quality audit experience. We have developed techniques to deal with obtaining necessary data. The Audit team lead by Carol J. Leibinger-Healey is experienced in obtaining client information in an organized, time efficient manner. New audit clients often remark that our firm conducts a much more thorough audit and review of the accounting system than they had before. They are pleased at the extent and type of recommendations we develop in the process. Many of our new nonprofit clients receive for the first time the financial advice and support they need to improve operating efficiency in their fiscal department.

### **Director and Supervisor Involvement**

Our firm maintains a high director (partner) and supervisor to staff ratio in order that the supervisory personnel can maintain a high level of involvement and understanding of the client's internal controls and business affairs. Significant director and supervisor hours are committed to performing the audit and to being present during the field work. This results in a more efficient audit with less interruption to the client's fiscal operations during the field work. Maximizing the use of director and supervisor audit time also results in a strong professional relationship and minimizes the effect of staff training and turnover problems of large firms.

### **Audit Test and Internal Control Review**

Our approach to the audit would be to use statistical sampling to the fullest possible extent for compliance and substantive testing. It is impractical at this time to determine all of the detailed activities required to complete this audit. Although some of the areas upon which we will concentrate are summarized below and in the Audit Work Plan, this analysis is not all inclusive and is subject to change based on the results of our review of your internal control.

We will review the present internal control system. This will entail questioning the respective personnel and documenting the system. If the system is to be relied upon, we will use statistical sampling to determine if the system is functioning as designed.

Good internal control ordinarily includes at least three characteristics:

- a. A plan of organization which provides appropriate segregation of functioning responsibilities;
- b. A system of authorization and record procedures adequate to provide reasonable accounting control over assets, liabilities, revenues and expenses;
- c. Sound practices to be followed in performance of duties and functions of each of the organization departments; and personnel of a quality commensurate with responsibilities.

**Additional Review And Assistance**

We are available to consult on federal and state compliance and contract issues effecting the Organization. We also have a Tax Department to consult on various payroll tax and benefit issues. We are available for quarterly or interim review of client prepared computerized reports and records upon request. We have trained staff with Peachtree, QuickBooks and other reporting software. Our experience with specialized reporting systems and federal and state compliance issues makes our Firm a valuable resource in difficult times and in the event of unforeseen changes in the fiscal department.

# Hilltown Community Health Centers, Inc.

## Audit Work Plan and Time Estimates

FISCAL YEAR: December 31, 2014

Major Work Plan Areas	Personnel Assigned, Responsibility and Time Commitment				
	Engagement	Field Work	Supervisor	Senior	Total
	Director	Director		Staff	
	Hours	Hours	Hours	Hours	Hours
<b>Audit</b>					
Engagement Planning, Review and Administration (Including Meetings)	8	10	10	4	32
Internal Control Review	---	2	4	5	11
Cash/Investments	---	1		3	4
Revenue Segment	---	2	12	6	20
Expenditure Segment	---	4	4	20	28
Property Segment	---	1	3	8	12
Debt and Other Liabilities	---	---	---	4	4
Net Assets	---	6	2	---	8
Financial Report	5	5	18	2	30
Grant Compliance Testing (A-133)	---	4	16	6	26
Management Letter	1	2	3	---	6
<b>Total Audit Time</b>	<b>14</b>	<b>37</b>	<b>72</b>	<b>58</b>	<b>181</b>
<b>Nonprofit Tax Returns</b>	<b>3</b>	<b>---</b>	<b>2</b>	<b>16</b>	<b>21</b>
<b>Uniform Financial Report</b>	<b>3</b>	<b>5</b>	<b>26</b>	<b>---</b>	<b>34</b>
<b>Total Time budget</b>	<b>20</b>	<b>42</b>	<b>100</b>	<b>74</b>	<b>236</b>

# Hilltown Community Health Centers, Inc.

## Audit Work Plan and Time Estimates

FISCAL DECEMBER 31, 2014

### AUDIT COSTS

Name	Hourly Rates	Hours Assigned	Amount
Engagement Director: Carol J. Leibinger-Healey, CPA	\$ 185	20	\$ 3,700
Field Work Director: David M. Irwin, CPA	155	42	6,510
Supervisor	80	100	8,000
Senior and Staff	70	74	5,180
Estimated expenses including typing and copying			\$ 610
Totals		236	
Total fee quote for 2014			\$ 24,000

### Fiscal Year Fee Itemization

#### Cost Estimates for Subsequent Years

	2014	2015	2016
Audit Services including A-133	\$ 18,500	\$ 19,000	\$ 19,500
Uniform Financial Report (UFR)	3,400	3,400	3,400
Nonprofit Tax Return	2,100	2,100	2,100
Total Fee Quote	\$ 24,000	\$ 24,500	\$ 25,000

### Projected Fees for Fiscal 2015 and 2016

Projected fees for fiscal 2015 and 2016 will depend upon the status of the fiscal department personnel being constant, and the extent of cooperation and readiness of the records for audit each year. Normally fee increases will not exceed 3% in any one year, assuming that State and federal funding amounts, and audit requirements do not significantly change.

### Additional Two One Year Contract Renewal Option

In addition to the proposal for the audits of the years ended December 31, 2014, 2015, and 2016, Adelson & Company extends two one-year options to Hilltown Community Health Centers, Inc. to choose, as governance allows and at the discretion of both parties, to continue its relationship with our firm. The fixed fee for each of these years would be \$25,000.

The fixed fee is based on the completeness, accuracy and readiness of the records as well as the assumption that audit requirements do not significantly change for the audit each additional year.

# Applicable Experience

## GOVERNMENTAL AND NONPROFIT EXPERIENCE

The following is a list of nonprofit and governmental engagements for which Adelson & Company PC has performed Audits (\* = prepared MA Uniform Financial Report – UFR)

### Agencies and grantees audited

Trustees of the Berkshire Museum  
Sterling and Francine Clark Art Institute, Inc.  
Hancock Shaker Village  
Elder Services of Berkshire County, Inc.\*  
Franklin County Home Care Corporation\*  
Greater Springfield Senior Services, Inc.\*  
Berkshire Community Action Council, Inc.\*  
Pediatric Development Center\*  
Jacobs Pillow Dance Festival, Inc.  
Shakespeare & Company  
Barrington Stage Company  
Berkshire Choral Festival, Inc.  
Berkshire Retirement Home, Inc.  
Berkshire Visitors' Bureau  
Berkshire Training and Employment Program  
Boys' and Girls' Club of Pittsfield, Inc.  
IUE & GE Training and Development Center  
Darrow School, Inc.  
Buxton School, Inc.  
Lenox Library Association  
Berkshire Life Charitable Foundation  
Coolidge Hill Foundation  
Legacy Banks Foundation  
Child Care of the Berkshires, Inc.  
Community Health Programs, Inc.\*  
HospiceCare in the Berkshires, Inc.  
National Patient Safety Foundation  
William J. Gould Associates, Inc.  
Pittsfield Economic Revitalization Corporation  
Timber Framers Guild  
School Leaders Network  
Mahaiwe Performing Arts Center, Inc.  
Volunteers in Medicine – Berkshires  
Elizabeth Freeman Center, Inc.\*  
Gladys Allen Brigham Community Center, Inc.\*  
Hillcrest Educational Centers, Inc.\*  
Two State Young Men's Christian Association  
Adams Ambulance Service, Inc.

### Local/County/Regional Government

Berkshire Regional Planning Commission  
Berkshire Regional Transit Authority  
Greenfield Montague Transportation Area  
Franklin Regional Transit Authority  
North Adams Housing Authority  
Pittsfield Economic Development Authority  
Pioneer Valley Transit Authority

### Municipalities

Town of Amherst  
Town of Adams  
Adams Fire District  
Town of Williamstown  
City of Pittsfield  
Town of Stockbridge  
Town of Hancock  
Town of Richmond  
Town of Chesterfield  
Town of Otis  
Town of Clarksburg  
Town of Chester  
Mass. Bureau of Accounts - UMAS Conversions for  
Town of Williamstown and Town of Adams

### Federal grants

U.S. Department of Education  
U.S. Department of Labor  
Department of Health and Human Services  
Economic Development Administration  
Environmental Protection Agency  
Department of Housing and Urban Development  
Federal Emergency Management Agency  
U.S. Department of Transportation  
Federal Highway Administration  
U.S. Bureau of the Census  
U.S. Treasury Department (Revenue Sharing Funds)  
Federal Aviation Administration  
National Endowment of the Arts/Humanities  
U.S. Department of Justice  
U.S. Department of Agriculture

### State grants

Massachusetts Department of Education  
Massachusetts Department of Public Welfare  
Massachusetts Department of Transitional Assistance  
Massachusetts Department of Public Health  
Massachusetts Department of Social Services  
Massachusetts Department of Mental Retardation  
Massachusetts Executive Office of Elder Affairs  
Massachusetts Executive Office of Economic Affairs  
Massachusetts Executive Office of Communities  
and Development (Housing Management and  
Development Programs)  
Massachusetts Small Cities Program  
Massachusetts Historical Commission  
Massachusetts Department of Public Works  
Massachusetts Executive Office of Transportation  
New England Interstate Water Pollution Control  
Commission  
Transportation for the Elderly & Handicapped  
in Massachusetts

## RELEVANT ENGAGEMENT PROFILES

### HILLCREST EDUCATIONAL CENTERS, INC.

Budget: \$25 million FTE Employees: 437

Number of programs: 6

Uniform Financial Report Required

Major funding sources:

Massachusetts:

Department of Children and Families

Multiple States Department of Education Funding

Federal (Single Audit Required \$800,000):

Department of Health and Human Services

Department of Agriculture

Client Sliding Fees

### PEDIATRIC DEVELOPMENT CORPORATION

Budget: \$1.5 million FTE Employees: 21

Number of programs: 3

Uniform Financial Report Required

Major funding sources:

Massachusetts:

Department of Public Health

Client Sliding Fees

### ELIZABETH FREEMAN CENTER, INC.

Budget: \$1.7 million FTE Employees: 31

Number of programs: 12

Uniform Financial Report Required

Major funding sources:

Massachusetts:

Department of Children and Families

Department of Public Health

Client Sliding Fees

(Continued)



RELEVANT ENGAGEMENT PROFILES (Continued)

GREATER SPRINGFIELD SENIOR SERVICES, INC.

Budget: \$16.5 million                      FTE Employees: 131  
Number of programs: 25  
Uniform Financial Report Required

Major funding sources:

Massachusetts:  
Executive Office of Elder Affairs

Federal (Single Audit Required \$1.5 million):  
Department of Health and Human Services  
Department of Labor  
Department of Agriculture

Client Sliding Fees

ELDER SERVICES OF BERKSHIRE COUNTY, INC.

Budget: \$12.5 million                      FTE Employees: 77  
Number of programs: 27  
Uniform Financial Report required

Major funding sources:

Massachusetts:  
Executive Office of Elder Affairs

Federal (Single Audit Required \$1.4 million):  
Department of Health and Human Services  
Department of Labor  
Department of Agriculture

Client Sliding Fees

FRANKLIN COUNTY HOME CARE CORPORATION

Budget: \$12.6 million                      FTE Employees: 79  
Number of programs: 29  
Uniform Financial Report Required

Major funding sources:

Massachusetts:  
Executive Office of Elder Affairs

Federal (Single Audit Required \$720,000):  
Department of Health and Human Services  
Department of Labor  
Department of Agriculture

Client Sliding Fees

## Professional Services

### 1. **Accounting and Auditing Services**

We provide a complete range of accounting and auditing services, including annual and special audits, assistance in preparation of reports to be filed with regulatory agencies, compilations and reviews of unaudited financial statements and management letters offering recommendations for a more efficient operation, stronger financial structure, and improved accounting and administrative controls. These suggestions often result in cost savings.

### 2. **Tax Planning and Compliance Services**

A complete and diversified tax service provides assistance in all phases of federal and state income taxes, estate, gift, payroll, sales and other taxes. These services include tax return preparation, tax research, and representation of clients at administrative proceedings before the various taxing authorities. We emphasize tax planning in order to minimize the tax burden and avoid potential problems.

### 3. **Management Advisory Services**

The Firm's management advisory services assist clients in improving efficiency and profitability. It offers a fresh viewpoint and objective evaluation in developing short and long range plans for solving problems, creating more effective operating controls, evaluating information systems and installing or upgrading data processing systems.

### 4. **Data Processing Services**

Our special accounting services division offers a complete accounting service to companies without sufficient personnel skilled in that area. These services include installation of accounting systems, computer processing of journals and general ledgers, computer prepared financial statements, and the preparation of tax returns.

### 5. **Computer Selection and Support Department**

Our computer personnel are equipped to provide microcomputer systems consulting and selection of computer hardware, software and related accessories. In addition, we provide operator training installation assistance, and continuing support for client installed computer operations. This special department combines the best features of a personal computer selection service along with the skill and support of CPAs knowledgeable in computer technology.

### 6. **Seminars**

When statutory or regulatory accounting or tax changes occur which have a significant effect on our clients, we conduct seminars to explain the impact of the changes.

## Our Policies and Standards

### AFFIRMATION OF AUDITOR'S QUALIFICATIONS

1. We are a firm of "Independent Public Accountants" as prescribed by Rule 101 of the Rules of Conduct, Code of Professional Ethics of the American Institute of Certified public Accountants, as of March 31, 1973, or thereafter amended and certified public accountants licensed by the Commonwealth of Massachusetts.
2. We meet the independence and continued education requirements of the Government Auditing Standards, published by the U.S. General Accounting Office.

We are independent of Hilltown Community Health Centers, Inc. and are not aware of any conflict of interest in providing audit services.

3. We do not have any history of sanctions imposed by the Massachusetts Board of Public Accountancy or other governmental agencies.
4. We have met the requirements of the Massachusetts Executive Office of Administration and Finance and the specific requirements required by Massachusetts Division of Purchased Services to conduct this audit.
5. There are no cases of litigation against our Firm.

### EQUAL EMPLOYMENT OPPORTUNITY POLICY

The Firm is compliant with Federal Equal Employment Opportunity Guidelines as outlined in 41 CFR, part 60, and the Copeland Anti-Kickback Act and with Federal Minimum Wage regulations.

In our society, good business judgment as well as justice and equity make it essential that employment be governed solely by qualifications based on ability, training, and experience. Therefore, Adelson & Company PC does not, and will not, discriminate for or against any employee or applicant for employment or promotion because of age as specified by state and federal regulation, sex, race, religion, creed, color, national origin, ancestry, handicaps, or status as a special disabled veteran or, a Vietnam Era Veteran. This policy applies to all aspects of employment.

### QUALITY CONTROL STANDARDS

Adelson & Company PC has adopted policies and procedures designed to give us assurance that our practice meets the quality control standards established by the American Institute of Certified Public Accountants and the U.S. Controller General. We are required to undergo a periodic review of our accounting and auditing practice by an independent reviewer every three years. The results of our 2012 and prior peer reviews found that our systems and procedures meet or exceed the requirements of the Institute and the U.S. Controller General.

In pursuing our quality control objectives, the firm has established policies and procedures over the following areas which represent the key elements of quality control:

1. Leadership Responsibilities for Quality
2. Relevant Ethical Requirements
3. Human Resources
4. Acceptance and Continuance of Clients and Engagements
5. Engagement Performance
6. Monitoring

### PRIVACY AND CONFIDENTIALITY

Adelson & Company PC is well aware of our clients need for privacy and confidentiality and has policies and procedures in place to safeguard our client's information. These policies and procedures include locking all records in fire proof cabinets and assuring that all members of the Organization are cognizant of the need to protect client information.

## References

Our firm renders professional services in Western Massachusetts in the areas of accounting, auditing, taxation, information systems and procedures, microcomputer hardware and software consulting, and general management advisory services. Our clients represent all phases of economic activity including nonprofit institutions, private schools, retailing, wholesaling, manufacturing, recreational, service and professional corporations and governmental agencies. Among others, we have performed audit services for the following nonprofit and federal and state funded agencies:

		<b>Telephone Number</b>
Community Health Programs, Inc. Great Barrington, MA	Philip Morrison Chief Financial Officer	(413) 528-9311
Elizabeth Freeman Center, Inc. Pittsfield, MA	Janis Broderick Executive Director	(413) 499-2425
Pediatric Development Center, Inc. Pittsfield, MA	Maureen O'Connell Atwood Executive Director	(413) 499-4537
Hillcrest Educational Centers, Inc. Pittsfield, MA	Mark Placido Chief Financial Director	(413) 499-7924
Greater Springfield Senior Services, Inc. Springfield, MA	Patricia Young Fiscal Director	(413) 781-8800
Elder Services of Berkshire County, Inc. (Home Care Corporation) Pittsfield, MA	Nicholas Kirchner Fiscal Director	(413) 499-0524
Franklin County Home Care Corp. (Home Care Corporation) Turners Falls, MA	Roseann Martoccia Executive Director	(413) 773-5555
Gould Farm (Treatment Facility) Monterey and Boston Area, MA	William Kubin Fiscal Director	(413) 528-1804
Sterling and Francine Clark Art Institute, Inc. Williamstown, MA	Anthony King Director of Operations Robert Gniadek Director of Finance	(413) 458-2303
Jacob's Pillow Dance Festival, Inc. Becket, MA	Dennis Thomas Business Manager	(413) 243-9919
Buxton School Williamstown, MA	William Bennett Director	(413) 458-3919

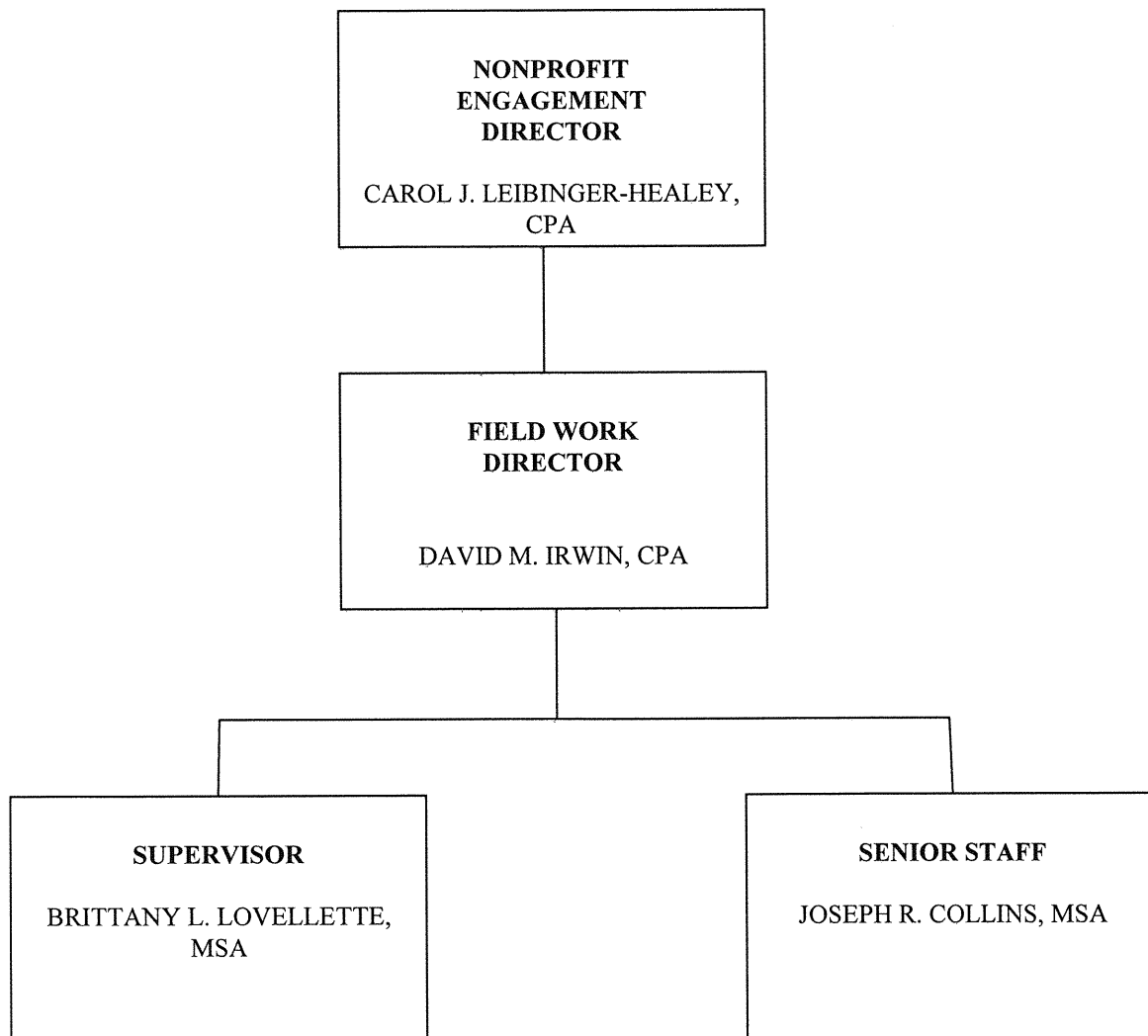
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## References

		Telephone Number
Mahaiwe Performing Arts Center, Inc. Gt. Barrington, MA	Karin Watkins Fiscal Director	(413) 644-9040
National Patient Safety Foundation Boston, MA	Ed DeVenne Finance Director	(617) 391-9900
Boys' and Girls' Club of Pittsfield, Inc. Pittsfield, MA	John Donna Executive Director	(413) 448-8258
Barrington Stage Company, Inc. Pittsfield, MA	Julianne Boyd Executive Director	(413) 499-5446
Berkshire Visitors' Bureau Pittsfield, MA	Lauri Klefos Executive Director	(413) 743-4500
Berkshire Regional Planning Commission Pittsfield, MA	Nathaniel W. Karns Executive Director	(413) 442-1521
Berkshire Regional Transit Authority Pittsfield, MA	Gary Shepard Administrator	(413) 499-2782
Franklin Regional Transit Authority Greenfield, MA	Tina Cote Administrator	(413) 774-2262
Pioneer Valley Transit Authority Springfield, MA	Patricia Robitaille Chief Financial Officer	(413) 732-6248
Town of Adams Adams, MA	Mary Beverly Town Accountant	(413) 743-8310
Adams Fire District Adams, MA	Richard Kleiner Treasurer	(413) 743-0179
Town of Williamstown Williamstown, MA	Janet Saddler Finance Director	(413) 458-9348
Pittsfield Economic Revitalization Corporation Pittsfield, MA	Ann Dobrowolski Community Development Specialist	(413) 499-9371
Pittsfield Economic Development Authority Pittsfield, MA	Cory Thurston Executive Director	(413) 494-7332
Gladys Allen Brigham Community Center Pittsfield, MA	Kelly Marion Chief Executive Officer	(413) 442-5174

## Directors and Professional Staff

### AUDIT TEAM MAKE UP



NOTE: The firm has a total complement of nineteen personnel who are available to provide a full range of services.

## Directors and Professional Staff

### QUALIFICATIONS OF PERSONNEL

The resumes of the personnel who will be directly involved in providing the services in this proposal follow:

#### **Engagement Director**

### CAROL J. LEIBINGER-HEALEY, CPA

Mrs. Leibinger-Healey, a Certified Public Accountant in the state of Massachusetts since 1998, was the Firm's audit manager for several years and was promoted to a Director and Shareholder effective July 1, 2008. She is a member of the American Institute of Certified Public Accountants and the Massachusetts Society of Certified Public Accountants. She graduated with a Bachelor of Science degree in Accounting and Finance from North Adams State College in 1993 and has been with the firm since 1997.

Mrs. Leibinger-Healey is a native and lifelong resident of Massachusetts. She served on the Western Massachusetts Committee of the Massachusetts Society of Certified Public Accountants for three years and is past treasurer, finance committee and board member of the Gladys Allen Brigham Community Center (formerly Girls Incorporated of the Berkshires). She currently sits on the board and finance committee of Berkshire United Way and the steering committee of the Berkshire Leadership Program of which she is a 2005 graduate.

Her experience ranges over the following fields:

Governmental Organizations  
Nonprofit Organizations  
Construction Companies  
Professional Corporations  
Employee Benefit Plans

Homeowners' Associations  
Manufacturing  
Retail Corporations  
Real Estate  
Education

Mrs. Leibinger-Healey's audit experience encompasses a wide variety of organizations including federal and state grants, nonprofit organizations, private corporations and employee benefit plans. She has an understanding of the firm's comprehensive audit and accounting manuals and of the publications of the Office of Management and Budget pertinent to a single audit including Circular A-133, and the Compliance Supplement for Single Audits. She has experience preparing and reviewing the Massachusetts Uniform Financial Report (UFR) for several state funded nonprofit agencies. Mrs. Leibinger-Healey's tax experience includes research and planning related to and the preparation of personal, corporate, partnership, payroll, sales and use, and state income tax returns. Mrs. Leibinger-Healey is also in charge of internal staff training and development and monitors the firm's system of quality control.

A list of governmental, nonprofit and ERISA engagement audits in which Mrs. Leibinger-Healey has participated include the following:

#### **Government Audit/Transit Authorities**

Adams Fire District  
Berkshire Regional Transit Authority  
Pioneer Valley Transit Authority

Franklin Regional Transit Authority  
Greenfield Montague Transportation Area

#### **Nonprofit Audit**

Hilltown Community Health Centers, Inc.  
Community Health Programs, Inc.  
Elder Services of Berkshire County, Inc.  
Greater Springfield Senior Services, Inc.  
Pediatric Development Center, Inc.  
Berkshire Retirement Home, Inc.  
Jacob's Pillow Dance Festival, Inc.  
Shakespeare and Company  
Berkshire Choral Festival  
Darrow School

Barrington Stage Company, Inc.  
Ventfort Hall Association, Inc.  
National Patient Safety Foundation  
School Leaders Network  
Berkshire Area Health Education Center, Inc.  
Berkshire Community Action Council, Inc.  
Berkshire Taconic Community Foundation  
Lenox Institute of Water Technology, Inc.  
Adams Ambulance Service, Inc.  
Pittsfield Economic Revitalization Corporation

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HospiceCare in The Berkshires  
Trustees of the Berkshire Museum  
Buxton School  
Elizabeth Freeman Center, Inc.

William J. Gould Associates, Inc.  
Volunteers in Medicine - Berkshires, Inc.  
Gladys Allen Brigham Community Center, Inc.  
American Friends of London Business School

**ERISA Retirement Plan Audits**

Major construction contractor\*  
Large medical practice\*  
Manufacturer\*

*\* commercial client names must be kept confidential*

A significant part of her experience includes the following:

- Planning and supervising audit work, including the selection of the procedures and sampling techniques to be followed in the study and evaluation of internal control
- Applying a variety of auditing procedures and techniques to the financial transactions recorded in the accounting records, including review of internal controls and review and preparation of audit workpapers
- Auditing grantees for compliance with federal and state funding requirements and preparation of the report on compliance
- Preparation and review of financial statements and the notes contained therein
- Preparation and review of Uniform Financial Reports
- Preparation and review of written explanations and comments on the audit findings and in writing management letter recommendations for system improvements.

Mrs. Leibinger-Healey is fully qualified by education and experience to provide the services as specified by the request for proposal.



## QUALIFICATIONS OF PERSONNEL

### **Field Work Director**

**DAVID M. IRWIN JR., CPA**

Mr. Irwin is a Director and Shareholder with the firm of Adelson & Company PC. He graduated from the University of Massachusetts, Amherst with a Bachelor of Business Administration and joined the firm in 2001. Mr. Irwin is licensed as a certified public accountant in the State of Massachusetts.

Mr. Irwin is currently the Treasurer and a member on the Board of Directors of Berkshire Community Action Council and Downtown Pittsfield, Inc. He has also completed the Berkshire Leadership Program. He has advanced training in auditing, compilation and reviews, and employee benefit plans offered by the Continuing Professional Education Divisions of the Massachusetts Certified Public Accountants and American Institute of Certified Public Accountants.

His experience ranges over the following fields:

- Government/Transit Authorities
- Nonprofit
- Professional
- Commercial
- Employee benefit plans

The scope of his work in these fields includes:

- ERISA Employee benefit plan audits
- Compilation, review and audit level financial statement preparation
- Study and evaluation of internal control
- Auditing procedures including functional test of controls
- Audit sampling
- Management letters
- Uniform financial statements and independent auditor's report
- Tax planning

Mr. Irwin's audit experience encompasses a wide variety of organizations including federal and state grants, nonprofit organizations, commercial entities and employee benefit plans. He has experience preparing the Massachusetts Uniform Financial Report (UFR) for several state funded nonprofits. He has an understanding of the firm's audit and accounting manuals and publications of the Office of Management and Budget pertinent to a single audit including Circular A-133, and Compliance Supplement for Single Audits.

A list of governmental, nonprofit and ERISA audit engagements in which Mr. Irwin has participated in include the following:

#### **Governmental/Authorities**

- Town of Williamstown
- Town of Adams
- Town of Stockbridge
- Adams Fire District
- Town of Clarksburg

- North Adams Housing Authority
- Berkshire Regional Transit Authority
- Pioneer Valley Transit Authority
- Franklin Regional Transit Authority
- Greenfield Montague Transportation Area

**Nonprofit**

Berkshire Choral Festival, Inc.  
Becket Chimney Corners YMCA  
Berkshire Visitors' Bureau  
Berkshire Life Charitable Foundation  
Sterling and Francine Clark Art Institute, Inc.  
Jacob's Pillow Dance Festival, Inc.  
Colonial Theatre Association, Inc.  
Shakespeare and Company  
Lenox Library Association  
Barrington Stage Company, Inc.  
Berkshire Community Action Council, Inc.  
Child Care of the Berkshires, Inc.  
Community Health Programs, Inc.  
Charley's Fund, Inc.  
Construct, Inc.

National Patient Safety Foundation  
Pittsfield Economic Revitalization Corporation  
Elder Services of Berkshire County, Inc.  
Franklin County Home Care Corporation  
Greater Springfield Senior Services, Inc.  
Hillcrest Educational Centers, Inc.  
Hilltown Community Health Centers, Inc.  
Pediatric Development Center, Inc.  
Ventfort Hall Association, Inc.  
W.B. Plunkett Memorial Hospital  
Franklin County Home Care Corporation  
Mahaiwe Performing Arts Center, Inc.  
Boys' and Girls' Club of Pittsfield, Inc.

**ERISA Retirement Plan Audits**

Major construction contractor\*

Mr. Irwin is fully qualified by education and experience to provide the services as specified by the request for proposal.

*\* commercial client names must be kept confidential*

## QUALIFICATIONS OF PERSONNEL

### BRITTANY L. LOVELLETTE, MSA

Ms. Lovellette is a senior staff accountant with the firm of Adelson & Company PC. She graduated from Siena College with a Bachelor of Science in Accounting in 2010 and also obtained a Master's Degree in Accounting from Siena College in 2011. She is currently sitting for the CPA exam. Ms. Lovellette joined the firm in September 2011 shortly after completing her Master's Degree in May.

Ms. Lovellette's experience ranges over the following fields:

Nonprofit  
Government/Transit Authorities  
Commercial

Retail Corporation  
Construction Companies

The scope of Ms. Lovellette's work in these fields includes:

Workpaper preparation  
Audit, compilation and review level financial statement preparation  
Auditing procedures including functional test of controls  
Management letters and internal control letters  
Individual tax preparation  
ERISA employee benefit plan of audits

Ms. Lovellette's audit experience encompasses a wide variety of organizations including federal and state grants, nonprofit organizations, private corporations and employee benefit plans. She has an understanding of the firm's comprehensive audit and accounting manuals and of the publications of the Office of Management and Budget pertinent to a single audit including Circular A-133, and the Compliance Supplement for Single Audits. She has experience preparing the Massachusetts Uniform Financial Report (UFR) for several state funded nonprofit agencies.

A list of governmental, nonprofit and ERISA engagements in which Ms. Lovellette has participated in includes the following:

#### **Governmental/Authorities**

Berkshire Regional Planning Commission  
Town of Adams  
Town of Williamstown  
Town of Stockbridge  
Pioneer Valley Transit Authority  
Berkshire Regional Transit Authority  
Franklin Regional Transit Authority

#### **Nonprofit**

Adams Ambulance Service, Inc.  
American Friends of London Business School  
Barrington Stage Company, Inc.  
Becket Chimney Corners YMCA  
Boys' and Girls' Club of Pittsfield, Inc.  
Central Berkshire Habitat for Humanity  
Community Access to the Arts  
Community Health Programs, Inc.  
Coolidge Hill Foundation  
Elder Services of Berkshire County, Inc.  
Franklin County Home Care Corporation  
Hancock Shaker Village

Hillcrest Educational Centers, Inc.  
Hillcrest Dental Care, Inc.  
Hilltown Community Health Centers, Inc.  
Jacob's Pillow Dance Festival, Inc.  
National Patient Safety Foundation  
Pittsfield Economic Revitalization Corporation  
Ventfort Hall Association, Inc.  
1Berkshire Strategic Alliance, Inc.  
1Berkshire Strategic Alliance Foundation, Inc.  
Lenox Library  
Village Ambulance Service, Inc.

**ERISA Retirement Plan Audits**  
Major construction contractor\*

*\* commercial client names must be kept confidential*

Ms. Lovellette is fully qualified by education and experience to provide the services as specified by the request for proposal.

## QUALIFICATIONS OF PERSONNEL

### JOSEPH R. COLLINS, MSA

Joseph R. Collins is a staff accountant with the firm of Adelson & Company PC. He graduated from Siena College with a Bachelor of Science in Accounting in 2011 and obtained a Master's Degree in Accounting from Siena College in 2012. He is currently sitting for the CPA exam. Mr. Collins joined the firm in July 2012 shortly after completing his Master's Degree in May.

Mr. Collins' experience ranges over the following fields:

Nonprofit  
Government/Transit Authorities  
Commercial

The scope of Mr. Collins' work in these fields includes:

Workpaper preparation  
Compilation, review and audit level financial statement preparation  
Auditing procedures including functional tests of controls  
Management letters and internal control letters

A list of nonprofit and government engagements in which Mr. Collins has participated includes the following:

#### **Governmental**

Pittsfield Economic Development Authority	Adams Fire District
Berkshire Regional Transit Authority	Berkshire Regional Planning Commission
Franklin Regional Transit Authority	Town of Adams
Pioneer Valley Transit Authority	Town of Stockbridge
Town of Williamstown	Town of Lee

#### **Nonprofit**

Elder Services of Berkshire County, Inc.	Ventfort Hall Association, Inc.
Greater Springfield Senior Services, Inc.	Jacob's Pillow Dance Festival, Inc.
Community Health Programs, Inc.	Friends of Eleanor Sonsini Animal Shelter, Inc.
Elizabeth Freeman Center, Inc.	Becket Chimney Corners YMCA
Pediatric Development Center, Inc.	Hilltown Community Health Centers, Inc.
Boys' and Girls' Club of Pittsfield, Inc.	Timber Framers Guild
Buxton School	Pittsfield Economic Revitalization Corporation
Great Barrington Waldorf High School, Inc.	National Patient Safety Foundation
Blue Rider Stables, Inc.	W.B. Plunkett Memorial Hospital

Mr. Collins is fully qualified by education and experience to provide the services as specified by the request for proposal.



## **HCHC Response to Program Requirement #15: Program Data Reporting Systems**

In order to meet the conditions of its 330 grant, HCHC has been instructed through its OSV Final Report to address the following issues:

- HCHC must update its policies and procedures to ensure capturing accurate information for UDS reporting, specifically with regard to the income levels of patients. The eCW system must be programmed to accept income data and correctly calculate and capture the income as a percent of poverty level according to the Sliding Fee Scale Policies in place at HCHC.

**Response:** HCHC has updated its policies and procedures to ensure capturing accurate UDS information. HCHC has also updated the structured Database in eCW to properly capture and report patient income as a percent of poverty level. See attached;

1. Instructions for Front Desk which includes the establishment of a Federal Poverty Rate Calculator to assist front desk staff.
2. Screen shot of eCW structured data base screen, which is included as part of the Front Desk instructions.
3. Update data collection forms to be given to patients.

**Hilltown Community Health Centers, Inc.**  
**UDS Tracking of Family Income and Other Patient Demographics**

Hilltown Community Health Center (HCHC) is required to collect income data on all patients once during the year.

**Procedures to collect and record Family Income for HCHC Patients.**

1. At the time of the first visit of each calendar year the following two page form must be presented at time of check in.

a. Household / Family Income Status /Patient Demographic Form (See copy of form attached)

2. As a rule, family income is used.

A family is defined as: a group of two people or more (one of whom is the head of household) related by birth, marriage, or adoption and residing together and any person who is claimed as a dependent for Federal tax purposes; all such people (including related subfamily members) are considered as members of one family.

Patients that are Children will always be classified in terms of their parent's income unless child ID except for minor-consent services.

3. Income

HCHC accepts 'self declaration' of income from patients who are unable to document their income. This is particularly important for those patients whose wages are paid in cash who have no other means of proving their income. Health centers may not assume that a homeless patient, an agricultural worker, or a student seen at a school-based health center is below poverty. If patient does not wish to complete the household income request report them as having "unknown" income.

Income is defined as;

a. Gross Wages, salaries, tips, etc.

b. Income from business and self-employment.

c. Unemployment compensation, workers' compensation, Social Security, Supplemental Security Income, veterans' payments, survivor benefits, pension or retirement income.

d. Interest, dividends, rents, royalties, income from estates, trusts, educational assistance, alimony, child support, assistance from outside the household, and other miscellaneous sources.

4. Once the form is completed by the patient the from desk staff must;

a. Determine the reported Household/Family Income as a percent of the Poverty Level. This can be completed by using the FPL Calculator linked on your desktop at each workstation.

In determining a patient's income relative to the poverty guideline, HCHC uses official poverty guidelines defined and revised annually. The official Poverty Guidelines are published in the Federal Register during the first quarter of each year. The guidelines are available online at <https://aspe.hhs.gov/poverty-guidelines>.

b. Enter results in the ECW structured data base.

Name	Value	Notes
<input type="checkbox"/> Gender identification		
<input type="checkbox"/> Sexual Orientation		
<input type="checkbox"/> Sex at Birth		
<input type="checkbox"/> Date FPL Verified		
<input type="checkbox"/> Annual Family Income		
<input type="checkbox"/> Number of family members		
<input type="checkbox"/> Family Income FPL	0 - 100% of FPL	
<input type="checkbox"/> Number of Minor Children	0 - 100% of FPL	
<input type="checkbox"/> Veteran	101 - 150% of FPL	
<input type="checkbox"/> Is SBHC patient	151 - 200 % of FPL	
<input type="checkbox"/> Is HOPE patient	Over 200% of FPL	
<input type="checkbox"/> Chart retired	Unknown	
	Declined to answer	

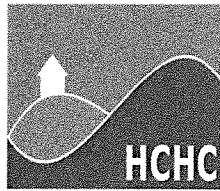
5. Additional reporting requirements and be found on the UDS Handbook, at <http://www.bphc.hrsa.gov/datareporting/reporting/index.html>

## Federal Poverty Level (FPL) Calculator FY 2016

This calculator is to be used by Front Desk Staff to assist in determining UDS reporting of patient Family Income.

Patient Name	Test Patient
Family Income	\$ 32,582.00
Size of Family (Valid 1-15, If > 15 see CFO)	5
Income as % of FPL	101-150% of FPL





# Hilltown Community Health Center

"This institution is an equal opportunity provider."

## **Please circle your responses**

**Household/Family Income Status:** a household/family is defined as "a group of two people or more (one of whom is the head of household) related by birth, marriage, or adoption and residing together and any person who is claimed as a dependent for Federal tax purposes; all such people (including related subfamily members) are considered as members of one family."

**Household/Family Gross Income:** \$ \_\_\_\_\_

**This income is paid:**    Annually            Monthly            Bi-weekly            Weekly            Daily

**Number of Dependents in Household:** \_\_\_\_\_

**If you do not know your household gross income, please provide any of the information requested below, and we can determine your income status:**

### **What is your individual income?**

**Option #1:** Hourly rate: \$ \_\_\_\_\_ Hours Worked per Week: \_\_\_\_\_

**Option #2:** Bi-weekly Income: \$ \_\_\_\_\_

### **If applicable, what is your spouse's income?**

**Option #1:** Hourly rate: \$ \_\_\_\_\_ Hours Worked per Week: \_\_\_\_\_

**Option #2:** Bi-weekly Income: \$ \_\_\_\_\_

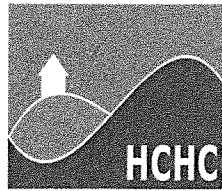
### **If applicable, what is the income of any other household members?**

**Option #1:** Hourly rate: \$ \_\_\_\_\_ Hours Worked per Week: \_\_\_\_\_

**Option #2:** Bi-weekly Income: \$ \_\_\_\_\_

**Do you have any other type of income?** Please enter monthly amount: \$ \_\_\_\_\_

- ☐ Patient is under 16 years old
- ☐ I do not wish to furnish this information



# Hilltown Community Health Center

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**AMANDA TEST**  
**12/05/1956**

**09/13/2016**

## **Please circle your responses**

The following information is requested by the Federal Government in order to monitor Hilltown Community Health Centers', compliance with various laws and regulations. **You are NOT required to furnish this information, but are encouraged to do so.** The law requires that we may not discriminate based upon this information, nor whether you choose to furnish it. However, if you choose not to furnish it, under federal regulations, we are required to note your gender and race on the basis of visual observation or surname. The income data provided could help determine your eligibility for a sliding fee scale or other benefits.

**So that we can ensure that you do not need to fill out this form more than once a year, please indicate the services you currently receive from HCHC:**

Medical, Behavioral Health, and/or Optometry      Dental      Community Services

**Are you a veteran?**    Yes      No

**How would you describe yourself, by race?**

American Indian or Alaskan Native    Asian    Native Hawaiian    Other Pacific Islander    Black/African American    White

**What is your ethnicity?**    Hispanic      Non-Hispanic

**In what language, can we best serve you?**    English      Spanish      Russian      Other: \_\_\_\_\_

**What is your current gender identity?**    Male    Female    Female-to-Male (FTM)/Transgender Male/Trans Man

Male-to-Female (MTF)/Transgender Female/ Trans Woman    Genderqueer, neither exclusively male nor female

Additional Gender Category/Other, please specify: \_\_\_\_\_

Declined to answer

**What sex were you assigned at birth on your original birth certificate?**    Male      Female      Declined to answer

**Do you think of yourself as:**    Straight/Heterosexual      Lesbian, Gay or Homosexual      Bisexual

Something else, please specify: \_\_\_\_\_      Don't Know      Declined to answer

**Preferred gender pronoun:**    He/Him      She/Her      Something else, please specify: \_\_\_\_\_

**Preferred name of alias:** \_\_\_\_\_



## Hilltown Community Health Center

### Administrative Offices

58 Old North Road  
Worthington, MA 01098  
413-238-5511  
[www.hchcweb.org](http://www.hchcweb.org)

Privileging was reviewed and approved for the following employees at the Credentialing and Privileging meeting held 12/5/2016:

1. Sheri Cheung, MD
2. Cortney Haynes, MD- no longer employed here
3. Jon Liebman, NP
4. Jennie Howland, MD
5. Marisela Fermin-Schon, NP
6. Beth Coates, MD
7. Lora Grimes, MD
8. Miranda Balkin, MD
9. Suzanne Kresiak, LICSW
10. Rossie Feldman LICSW
11. Aaron Tieger, LMHC
12. Serena Torrey, LCSW
13. Jillian McBride, LCSW

The Board of Directors reviewed and voted to approve privileging for the above employees on December 12, 2016.

\_\_\_\_\_  
John Follet, Chair, HCHC Board of Directors

\_\_\_\_\_  
Date