#### Hilltown Community Health Center Board of Directors Meeting

July 8, 2021

https://hchcweb-org.zoom.us/j/97600369054?pwd=b2cyeUtmdHNlcGN1R2hINEpWUm90QT09

Meeting ID: 976 0036 9054 Passcode: 627611

5:30 p.m. – 7:30 p.m.

#### **AGENDA**

<u>Time</u>	<u>Topic</u>	<u>Purpose</u>	<u>Presenter</u>
5:30 PM	Call to Order and Approval of Minutes	Vote Needed	Lee Manchester
5:35 PM	Finance Committee Report	Vote Needed	John Follet
5:45 PM	Staff Presentation	Inform	Joanna Martin
6:05 PM	<ul> <li>Committee Reports</li> <li>Executive Committee</li> <li>Fundraising Committee</li> <li>Personnel</li> <li>Facilities</li> <li>Recruitment Orientation and Nomination</li> <li>Strategic Planning</li> </ul>	Vote Needed	Lee Manchester Nancy Brenner John Follet Alan Gaitenby Wendy Long Nancy Brenner
6:20 PM 6:50 PM	<ul> <li>Senior Management Reports</li> <li>Credentialing and Privileging Report</li> <li>Quality Improvement Report</li> <li>Risk Management</li> <li>CEO Report</li> <li>Employee Recognitions</li> </ul>	Vote Needed Vote Needed Vote Needed Inform/Discussion Inform	Michael Purdy Vickie Dempesy Michael Purdy Eliza Lake Senior Managers
6:50 PIVI	Contracting for Audit Services	Vote Needed	John Melehov, CFO
7:15 PM	<ul> <li>Old Business</li> <li>Confirmation of Vote on FTCA         Application and C8E Grant Application –         Approved June 23, 2021     </li> </ul>	Inform	Eliza Lake
7:20 PM	Executive Session	Discussion	Lee Manchester
7:30 PM	Adjourn	Vote Needed	Lee Manchester

#### **Upcoming Meetings**

- Thursday, August 12, 2021 at 5:30 PM via Zoom
- Thursday, September 9, 2021 at 5:30 PM via Zoom
- Thursday, October 14, 2021 at 5:30 PM via Zoom

#### **HCHC BOARD OF DIRECTORS MEETING**

Date/Time: 6/10/2021 5:30pm

**Zoom Meeting** 

MEMBERS: Lee Manchester, President; John Follet, Vice President and Treasurer; Alan Gaitenby;

Nancy Brenner; Kathryn Jensen, Clerk; Jennica Gallagher; Wendy Long

STAFF: Eliza Lake, CEO; Michael Purdy, CCCSO; John Melehov, CFO; Vickie Dempsey, COO;

Tabitha Griswold, Executive Assistant

ABSENT: Deb Leonczyk; Matt Bannister; Seth Gemme

Agenda Item	Summary of Discussion	Decisions/ Next Steps/
		Person
		Responsible
		Due Date
Review of	Lee Manchester called the meeting to order at 5:36 pm.	The Board voted
Minutes		unanimously to
5/13/2021	There was no discussion or amendments needed for the May	approve the
	minutes.	May 13, 2021
	Nancy Brenner moved to approve the May minutes. John	Board minutes.
	Follet seconded the motion.	
Financial	<ul> <li>Carol J. Leibinger-Healey, CPA and Allison Bedard, CPA</li> </ul>	The Board voted
Audit Report	from Adelson & Company PC presented the audit	unanimously to
	report for 2020. They noted that there were changes	approve the
	made since the Finance Committee meeting, based on	audited
	the conversation with that group. The management	financials as
	letter was reviewed, with only a note on a few	presented.
	outstanding checks that needed to be cleaned up. The	
	financials presented fairly in all financial respects and	
	there was a clean or unmodified opinion, as in the past.	
	In the statement on financial position the audit showed	
	that HCHC's liabilities grew about \$1.1MIL. There was a	
	\$825K net surplus for the year, reflecting an increase in	
	federal and state support. The auditors reported that	
	there was a finding, a significant deficiency, as opposed	
	to a severe finding. The finding was related to the UDS	
	report development and process; the recommendation	
	is to improve documentation on preparation of the	
	report and to maintain better documentation of the	
	supporting materials. This will help with future	

	transitions in staffing and with future audits. A correction plan is being developed and will be filed with the auditors. Overall, the financials are in good standing.  Alan Gaitenby motioned to accept the audited financials as presented, and Jennica Gallagher seconded.	
Finance Committee	<ul> <li>John Follet reported on the Interim Financial Statement for April. John highlighted the positive net income and cash flow. Medical and Optometry patient revenue increased, and the cash position remains strong. Pharmacy revenue saw a large increase in May, rebounding from April, which will be reflected in next month's report. Grant/ PPP coordination will continue to show through the financials through 2021; the 330 Grant accounts for a large share of the income in April and May. The current patient revenue comparison to 2019 is still down but the gap is getting closer. Salaries are on the increase with new hires. The total surplus in April was \$198K which is reasonably close to the net budget. The current ratio is still strong at 3.1. Overall, the finances are catching up to the 2019 revenue amounts, and they are certainly doing better than the year prior.</li> <li>There is 3.2% USDA mortgage for the Huntington Health Center that was taken out for its expansion years ago. John Melehov discussed the advantages to pay this mortgage off with the cash on hand. This would be saying money for later, if needed this could be refinanced. There were no objections to this mortgage pay-off.</li> <li>John noted that Eliza Lake will talk more about the 70 Worthington Rd project in the CEO report.</li> <li>John also noted that next month the bids for the auditor firm will be discussed.</li> <li>Nancy Brenner to approve the Finance Committee report. Jennica Gallagher seconded the motion.</li> </ul>	The Board voted unanimously to approve the Finance Committee report.
Executive Committee	Lee Manchester reported that the committee has not met. The committee is scheduled to meet later this month.	

	them to make an appointment with their provider.	
	patients with elevated blood pressures to encourage	
	at home by digital devices and planning a text blast to	
	eCW for providers to document blood pressure taken	
	three months. Also, Joanna is working on a template in	Report.
widinagement	outreach and connecting them with their PCP every	Improvement
Management	<ul> <li>Joanna Martin, QI Coordinator has been working on improving results for diabetic patients by ensuring</li> </ul>	Quality
Risk		approve the
Improvement/	discussion of Quality Improvement:	unanimously to
Quality	Vickie Dempesy reported on last month's Committee	The Board voted
	seconded the motion.	presented.
	of the above employees be approved. Alan Gaitenby	employees
	Nancy Brenner moved that the Credentialing and Privileging	of the slate of
	o Michard Dessey, Crive Intern	and privileging
Report	<ul><li>Misty Hultay, Medical Assistant</li><li>Richard Bessey, CHW Intern</li></ul>	credentialing
Privileging Papart	that were credentialed and privileged:	unanimously to approve the
Credentialing/	Michael Purdy presented the following new employees     that were credentialed and privileged:	
Crodontialing/	• Michael Durdy proceeded the following recovery	Reports. The Board voted
		approve the Committee
Reports	approved. Kathryn Jensen seconded the motion.	unanimously to
Committee	Jennica Gallagher moved that the Committee reports be	The Board voted
Committee	complete and should be complete by July.	The Deard water
	report. The photography for the annual report is almost	
	for an update on a capitol fundraising plan, and annual	
Committee	Nancy did speak with Alex Niefer, Development Director	
Fundraising	Nancy Brenner reported that the committee has not met.	
Planning		
Strategic	Nancy Brenner reported that the committee has not met.	
Committee	•	
Personnel	<ul> <li>John Follet reported that this committee has not met.</li> </ul>	
Committee	However, the parking lot repair and rat slab project is scheduled for Fall of 2021.	
Facilities Committee	Alan Gaitenby reported that this committee has not met.      However, the parking let repair and retailed project is	
Committee	Alan Cathanharman to Librard to a control of the co	
(RON)		
Nominating	challenges.	
Orientation &	communicated about the ongoing Board recruitment	
O	Alan Gaitenby reported that the committee has	

- Medical Assistants are being retrained in the process of pre-visit planning. With the help of the eCW specialist there are alerts being sent out to Medical Assistants to help with that process.
- First quarter results for Behavior Health include recruitment updates, and that no-show rates have improved dramatically as compared to last year. Eye Care also reported on the first quarter results, which highlighted the growth in that department.
- The agency is always looking to encourage longevity with internal promotions, and Vickie highlighted that the Clinical Operation Manager position has been accepted by Jaime Gogol, Medical Assistant.

John Follet moved to accept the Quality Improvement report, Kathryn Jensen seconded that motion.

Michael reported on the QI/RM Committee's Risk Management discussion:

- There are no incidents to report.
- Michael provided an update on the five areas identified that are being focus on regarding risk management:
  - 1.) Supporting Amherst-Discussed in Vickie's report on the recent internal promotion and dealing with morale issues as they happen.
  - 2.) Staffing- An ongoing hiring push.
  - 3.) Working on QI initiatives from C3 or PHO by hiring a QI Coordinator, echoed from Vickie's report with bringing Joanna Martin onboard to drive those initiatives.
  - 4.) Adding trainings on code emergencies and Mandated Reporter training to annual staff trainings- Consultants have been brought on and will provide a proposal for those trainings.
  - 5.) Redevelop compliant procedure for a more fluid process- This project is still ongoing.
  - 6.) Infectious control guideline changes during the State of Emergency being lifted are still being developed to ensure safety of staff and patients.

Alan Gaitenby moved to accept the Risk Management report, Kathryn Jensen seconded that motion.

The Board voted unanimously to approve the Risk Management Report.

Eliza provided a staffing update, and discussed various ideas for engaging staff over the year to come. These include increasing the attention to and support for staff training, as well as holding an outside event to bring staff together again, post-pandemic isolation.   The Continuation of Operations Plan has been activated since March of 2020, will be lifted on June 15th. There will still be sick time use dictated by the State requirements.   The C8E Capitol Grant will potentially be used to switch over to a new EHR, which is looking more promising and will include all modules. A state Bond Bill that passed to improve infrastructure and IT may also be used for implementation costs – C3 is working on securing this, as well as submitting an application for an earmark from the Massachusetts US Senators.   John and Eliza will work on the capital budget tomorrow, and most of the budget will likely be used for the implementation costs for a new EHR.   PCMH is still being worked on by Alex, Development Director. There are no extensions available at this time, and he has been making great progress to meet the deadline.   Piliza provided a brief update on the 70 Worthington Rd project, on the rebuttals from the sellers. These requests would essentially push out the closing for another year. Eliza will report more updates next month.    Staff   Pub to time constraint, there were no employees recognized this month.			1
New Business  No new business discussed.  Old Business  On May 26 <sup>th</sup> , the budget was approved for the H8F via electronic vote, and that Budget has been approved by HRSA.  Adjourn  Nancy Brenner moved the meeting be adjourned. Jennica Gallagher seconded the motion.  The Board voted unanimously to approve adjournment.	Staff	<ul> <li>ideas for engaging staff over the year to come. These include increasing the attention to and support for staff training, as well as holding an outside event to bring staff together again, post-pandemic isolation.</li> <li>The Continuation of Operations Plan has been activated since March of 2020, will be lifted on June 15<sup>th</sup>. There will still be sick time use dictated by the State requirements.</li> <li>The C8E Capitol Grant will potentially be used to switch over to a new EHR, which is looking more promising and will include all modules. A state Bond Bill that passed to improve infrastructure and IT may also be used for implementation costs – C3 is working on securing this, as well as submitting an application for an earmark from the Massachusetts US Senators.</li> <li>John and Eliza will work on the capital budget tomorrow, and most of the budget will likely be used for the implementation costs for a new EHR.</li> <li>PCMH is still being worked on by Alex, Development Director. There are no extensions available at this time, and he has been making great progress to meet the deadline.</li> <li>Eliza provided a brief update on the 70 Worthington Rd project, on the rebuttals from the sellers. These requests would essentially push out the closing for another year. Eliza will report more updates next month.</li> <li>Due to time constraint, there were no employees</li> </ul>	
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Gallagher seconded the motion.  Unanimously to approve The meeting was adjourned at 6:52 pm. The next scheduled adjournment.	Old Business	electronic vote, and that Budget has been approved by	
	Adjourn	Gallagher seconded the motion.	unanimously to approve
meeting will be July 8, 2021 via Zoom.			adjournment.
		meeting will be July 8, 2021 via Zoom.	

Tabitha Griswold, Executive Assistant



## Interim Financial Statement Presentation

May 2021 - Presented 6/30/2021

# Highlights

- ▶ \$146K Net Income
- ▶ \$200K positive cash flow
- ▶ No improvements in patient-based revenue
- ► Cash position remains strong

### **Income Statement**

	Jan	Feb	Mar	Ame	May	YTD Total	PY YTD					
				Apr								
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	\$ Change	% Change	YTD Feb Budget	Variance	%
OPERATING ACTIVITIES												
Revenue												
Patient Services - Medical	\$135,440	\$144,778	\$192,632	\$202,177	\$169,384	\$844,411	\$774,261	\$70,150	9%	\$801,847	\$42,564	5%
Patient Services - Dental	\$106,182	\$97,030	\$137,833	\$118,194	\$122,025	\$581,264	\$368,037	\$213,227	58%	\$508,410	\$72,854	14%
Patient Services - Beh. Health	\$36,624	\$35,380	\$44,740	\$42,979	\$35,995	\$195,718	\$162,791	\$32,927	20%	\$173,896	\$21,821	13%
Patient Services - Optometry	\$9,337	\$8,577	\$11,981	\$12,558	\$16,778	\$59,231	\$52,377	\$6,853	13%	\$79,669	(\$20,438)	-26%
Patient Services - Optometry Hardware	\$6,162	\$6,444	\$8,379	\$7,537	\$5,192	\$33,714	\$19,828	\$13,886	70%	\$34,769	(\$1,055)	-3%
Patient Services - Pharmacy	\$37,224	\$35,267	\$21,233	\$38,116	\$88,012	\$219,851	\$67,397	\$152,454	226%	\$270,833	(\$50,982)	-19%
Quality & Other Incentives	\$3,776	\$9,268	\$6,325	\$80	\$7,495	\$26,944	\$25,250	\$1,694	7%	\$26,917	\$27	0%
HRSA 330 & Other Grant	\$261,014	\$215,010	\$212,593	\$477,985	\$313,961	\$1,480,562	\$772,273	\$708,289	92%	\$758,208	\$722,354	95%
Other Grants & Contracts	\$49,817	\$119,646	\$107,004	\$113,668	\$105,608	\$495,744	\$661,034	(\$165,290)	-25%	\$810,083	(\$314,339)	-39%
Int., Dividends Gain /Loss Investmenst	(\$465)	\$11,231	\$9,823	\$16,568	\$3,452	\$40,608	(\$24,165)	\$64,773	268%	\$14,735	\$25,873	176%
Rental & Misc. Income	\$2,577	\$2,567	\$2,577	\$2,938	\$4,632	\$15,292	\$13,734	\$1,558	11%	\$6,303	\$8,989	143%
Total Operating Revenue	\$647,688	\$685,199	\$755,120	\$1,032,797	\$872,534	\$3,993,339	\$2,892,818	\$1,100,521	38%	\$3,485,670	\$507,669	15%

- Patient revenue mostly lateral
- ► Pharmacy boom in May
- ► Grant/PPP coordination with continue throughout 2021
  - ▶ 330 Billings account for a large share of income

# YTD 2021 vs 2019

OPERATING ACTIVITIES		Jan - May 2021	Jan - May 2019	Difference	%
Revenue					
P	atient Services - Medical	\$844,411	\$1,105,820	(\$261,409)	-24%
P	atient Services - Dental	\$581,264	\$849,501	(\$268,236)	-32%
P	atient Services - Beh. Health	\$195,718	\$147,977	\$47,740	32%
P	atient Services - Optometry	\$59,231	\$87,039	(\$27,809)	-32%
P	atient Services - Optometry Hardware	\$33,714	\$41,812	(\$8,098)	-19%
P	atient Services - Pharmacy	\$219,851	\$40,146	\$179,705	448%
Q	Quality & Other Incentives	\$26,944	\$27,386	(\$442)	-2%
Н	RSA 330 & Other Grant	\$1,480,562	\$697,142	\$783,420	112%
0	Other Grants & Contracts	\$495,744	\$401,725	\$94,019	23%
In	t., Dividends Gain /Loss Investmenst	\$40,608	\$24,320	\$16,288	67%
R	lental & Misc. Income	\$15,292	\$13,998	\$1,294	9%
To	otal Operating Revenue	\$3,993,339	\$3,436,865	\$556,473	16%
	otal Operating Neverlac	\$0,000,000	ψο, του, υσο	\$000,TTO	/

	Jan	Feb	Mar	Apr	May	YTD Total	PY YTD					
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	\$ Change	% Change	YTD Feb Budget	Variance	%
Compensation and related expenses												
Salaries and wages	(\$443,161)	(\$433,354)	(\$454,897)	(\$518,263)	(\$440,009)	(\$2,289,684)	(\$2,053,929)	(\$235,756)	-11%	(\$2,181,608)	(\$108,076)	-5%
Payroll taxes	(\$33,016)	(\$32,472)	(\$34,730)	(\$40,583)	(\$31,419)	(\$172,219)	(\$153,821)	(\$18,398)	-12%	(\$206,038)	\$33,819	16%
Fringe benefits	(\$47,695)	(\$42,289)	(\$44,019)	(\$44,255)	(\$34,574)	(\$212,831)	(\$170,755)	(\$42,076)	-25%	(\$197,338)	(\$15,493)	-8%
Total Compensation & related exp	(\$523,873)	(\$508,115)	(\$533,645)	(\$603,101)	(\$506,002)	(\$2,674,735)	(\$2,378,505)	(\$296,230)	-12%	(\$2,584,984)	(\$89,751)	-3%
									100			7

▶ Slight decrease in salary expense for May

	Jan	Feb	Mar	Apr	May	YTD Total	PY YTD					
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	\$ Change	% Change	YTD Feb Budget	Variance	%
Other Operating Expenses												
Advertising and marketing	(\$10)	(\$223)	\$0	(\$500)	(\$20,358)	(\$21,091)	(\$99)	(\$20,992)	-21204%	(\$3,085)	(\$18,006)	-584%
Bad debt	(\$10,871)	(\$7,853)	(\$8,793)	(\$11,750)	(\$4,063)	(\$43,330)	(\$17,545)	(\$25,786)	-147%	(\$33,251)	(\$10,080)	-30%
Computer support	(\$8,840)	(\$15,246)	(\$7,868)	(\$17,719)	(\$18,855)	(\$68,529)	(\$56,959)	(\$11,569)	-20%	(\$54,919)	(\$13,610)	-25%
Conference and meetings	(\$2,087)	(\$440)	(\$1,910)	(\$35)	(\$607)	(\$5,079)	(\$2,006)	(\$3,073)	-153%	(\$3,267)	(\$1,812)	-55%
Continuing education	(\$1,522)	(\$7,870)	(\$281)	(\$5,171)	(\$1,678)	(\$16,522)	(\$3,768)	(\$12,754)	-338%	(\$15,000)	(\$1,522)	-10%
Contracts and consulting	(\$13,540)	(\$8,482)	(\$12,971)	(\$10,791)	(\$11,736)	(\$57,521)	(\$108,266)	\$50,746	47%	(\$55,500)	(\$2,021)	-4%
Depreciation and amortization	(\$26,315)	(\$26,315)	(\$26,315)	(\$26,315)	(\$26,315)	(\$131,577)	(\$142,722)	\$11,144	8%	(\$142,722)	\$11,144	8%
Dues and membership	(\$6,731)	(\$1,857)	(\$4,579)	(\$4,841)	(\$7,571)	(\$25,578)	(\$12,886)	(\$12,693)	-98%	(\$20,302)	(\$5,276)	-26%
Equipment leases	(\$1,535)	(\$3,829)	(\$2,126)	(\$1,131)	(\$1,831)	(\$10,453)	(\$11,376)	\$923	8%	(\$11,111)	\$658	6%
Insurance	(\$2,206)	(\$2,319)	(\$2,330)	(\$2,364)	(\$2,364)	(\$11,584)	(\$10,916)	(\$668)	-6%	(\$10,982)	(\$602)	-5%
Interest	(\$354)	(\$350)	(\$313)	(\$342)	(\$327)	(\$1,686)	(\$6,222)	\$4,536	73%	(\$1,817)	\$130	7%
Legal and accounting	(\$2,630)	(\$4,167)	(\$2,501)	(\$2,508)	(\$2,433)	(\$14,240)	(\$13,021)	(\$1,219)	-9%	(\$17,440)	\$3,200	18%
Licenses and fees	(\$5,283)	(\$1,628)	(\$2,347)	(\$6,149)	(\$5,744)	(\$21,150)	(\$20,929)	(\$222)	-1%	(\$19,625)	(\$1,525)	-8%
Medical & dental lab and supplies	(\$6,811)	(\$7,785)	(\$7,342)	(\$12,376)	(\$9,361)	(\$43,675)	(\$27,264)	(\$16,411)	-60%	(\$38,442)	(\$5,234)	-14%
Merchant CC Fees	(\$136)	(\$1,601)	(\$1,403)	(\$1,542)	(\$1,186)	(\$5,868)	(\$7,427)	\$1,559	21%	(\$6,007)	\$139	2%
Office supplies and printing	(\$4,214)	(\$1,759)	(\$6,798)	(\$1,340)	(\$2,352)	(\$16,463)	(\$15,973)	(\$489)	-3%	(\$24,429)	\$7,966	33%
Postage	(\$2,189)	(\$1,701)	(\$165)	(\$63)	(\$2,190)	(\$6,308)	(\$6,792)	\$483	7%	(\$7,000)	\$692	10%
Program supplies and materials	(\$15,432)	(\$10,809)	(\$31,160)	(\$31,302)	(\$38,363)	(\$127,066)	(\$68,968)	(\$58,098)	-84%	(\$96,250)	(\$30,816)	-32%
Pharmacy & Optometry COGS	\$426	(\$14,659)	(\$9,127)	(\$10,043)	(\$7,757)	(\$41,160)	(\$30,847)	(\$10,313)	-33%	(\$122,385)	\$81,224	66%
Recruitment	\$0	(\$5,040)	\$0	\$0	(\$105)	(\$5,145)	(\$4,666)	(\$479)	-10%	\$0	(\$5,145)	
Rent	(\$9,927)	(\$9,227)	(\$10,053)	(\$12,919)	(\$12,152)	(\$54,278)	(\$48,336)	(\$5,941)	-12%	(\$42,998)	(\$11,280)	-26%
Repairs and maintenance	(\$17,864)	(\$17,421)	(\$15,978)	(\$21,441)	(\$13,492)	(\$86,195)	(\$71,432)	(\$14,763)	-21%	(\$73,212)	(\$12,983)	-18%
Small equipment purchases	(\$7,898)	(\$1,595)	(\$38,441)	(\$30,619)	(\$11,501)	(\$90,055)	(\$7,208)	(\$82,847)	-1149%	(\$21,617)	(\$68,438)	-317%
Telephone	(\$11,151)	(\$13,513)	(\$14,943)	(\$13,888)	(\$14,759)	(\$68,254)	(\$69,129)	\$875	1%	(\$72,004)	\$3,750	5%
Travel	(\$619)	(\$572)	(\$1,258)	(\$2,971)	(\$1,222)	(\$6,641)	(\$5,201)	(\$1,439)	-28%	(\$10,000)	\$3,359	34%
Utilities	(\$5,193)	(\$7,258)	(\$4,052)	(\$3,808)	(\$4,576)	(\$24,887)	(\$21,363)	(\$3,524)	-16%	(\$23,750)	(\$1,137)	-5%
Total Other Operating Expenses	(\$162,934)	(\$173,520)	(\$213,057)	(\$231,929)	(\$222,897)	(\$1,004,337)	(\$791,321)	(\$213,016)	-27%	(\$927,115)	(\$77,223)	-8%
NET OPERATING SURPLUS	(\$39,118)	\$3,564	\$8,418	\$197,767	\$143,635	\$314,267	(\$277,008)	\$591,275	213%	(\$26,429)	\$340,695	1289%
NON_OPERATING ACTIVITIES												
Donations, Pledges & Contributions	\$1,870	\$1,549	\$640	\$50	\$2,755	\$6,864	\$75,513	(\$68,650)	-91%	\$43,750	(\$36,886)	-84%
NET NON-OPERATING SURPLUS	\$1,870	\$1,549	\$640	\$50	\$2,755	\$4,109	\$75,513	(\$68,650)	-91%	\$43,750	(\$39,641)	-91%
NET SURPLUS/(DEFICIT)	(\$37,248)	\$5,113	\$9,058	\$197,817	\$146,390	\$321,130	(\$201,495)	\$522,625	259%	\$17,321	\$303,809	1754%

<sup>•</sup> Surplus in May = \$146k

# Cash Flow

CASH FLOWS FROM OP	ERATING ACTIVITIES	
	NET SURPLUS/(DEFICIT) FOR PERIOD	146,390
PROVIDED (USED)	BY OPERATING ACTIVITIES	30,248
	NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	176,638
CASH FLOWS FROM INV	VESTING ACTIVITIES	
	NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	22,864
	NET INCREASE/(DECREASE) IN CASH	199,502
	CASH AND CASH EQUIVALENTS AS OF 5/1/2021	3,309,299
	CASH AND CASH EQUIVALENTS AS OF 5/31/2021	3,508,801

► Cash on hand increased \$200K

# **Balance Sheet**

ASSETS		
	Total Current Assets	\$3,601,084
	Net Property & Equipment	\$3,926,307
	Total Other Assets	\$396,373
	TOTAL ASSETS	\$7,923,764
Liabilities	& Fund Balance	
	Total Current Liabilities	\$2,284,595
	Total Long Term Liabilities	\$124,156
	Total Liabilities	\$2,408,751
Fund	Balance / Equity	
	Fund Balance Prior Years	\$5,515,013
	Total Fund Balance / Equity	\$5,515,013
	Total Liabilities & Fund Balance	\$7,923,764

- Current Assets = \$3.6 M
- Current Liabilities = \$1.2 M (PPP improperly included as current in statement)
- Current Ratio = 3.3



Bids for 2021 - 2023 Audit Services

Presented 6/30/2021

### **Bid Solicitation Process**

- ▶ Vendors were required to have physical offices within a reasonable distance from HCHC (No farther than Hartford).
- ▶ Phone calls were placed to over 30 firms asking for bids. Most declined to quote because they do not perform audits.
- Bidding firms were asked to quote a 3-year term
- Additionally asked to detail or quote add-on services that we may find of interest
- Only 3 firms submitted bids

## The 3 Finalists

- Whittlesey Holyoke MA
- ► Adelson & Company Pittsfield
- ► CLA (Clifton Larson Allen) Hartford

Full proposals are available in the Board Packet online

# Base Price: Financial Audit, Uniform Financial Report Filing, 990 Tax Filing, 403(b) Audit

- #1 Whittlesey (includes UFR prep \$10K additional fee with Adelson)
  - ► Yr 1 = \$33,500
  - ► Yr 2 = \$34,750
  - Arr Yr 3 = \$36,000
- #2 Adelson (price is an estimate and fees have frequently exceeded quotes)
  - ► Yr 1 = \$37,750
  - ► Yr 2 = \$37,750
  - ► Yr 3 = \$38,250
- ▶ #3 CLA
  - ► Yr 1 = \$39,000
  - ► Yr 2 = \$40,150
  - ► Yr 3 = \$41,300

# Relevant Experience Ranking

- #1 Whittlesey
  - ▶ 350 local non-profit clients
  - ► Healthcare specific experience with many current & local clients
  - ▶ FQHC specific experience with other current clients
- ▶ #2 CLA
  - National firm resources with many clients both non-profit, healthcare, & FQHC (ranked below Whittlesey due to lack of local, MA based healthcare similar clients)
- ▶ #3 Adelson
  - ▶ No other FQHC client
  - Very few healthcare clients and none similar

### Motivation for Bid Solicitation

- Price creep: Adelson has frequently billed beyond the quoted/estimated fees
  - ► Payments made to Adelson in 2020 = \$44K
- Resources: Larger and/or more specialized firms typically can offer a wider range of services
  - ► Application for PPP round #1 required contracting another firm due to Adelson's lack of capacity
  - ▶ Other firms typically perform a larger portion of the data manipulation (Whittlesey compiles the UFR for all their clients as a courtesy. This is several weeks of work to do ourselves)
- Relevant Experience: It is important that the auditors understand the industry and specific environment
  - ► The auditors are in a unique position to examine our entire operation and compare it to their other clients in similar situations
  - ▶ Having an auditor/client partnership that aids best practices would be ideal

# Proposal for **Assurance and Tax Services**

Prepared for:

Hilltown Community Health Centers, Inc.

April 7, 2021





Headquarters

280 Trumbull St 24th Floor Hartford, CT 06103 Tel: 860.522.3111

www.WAdvising.com

One Hamden Center 2319 Whitney Ave, Suite 2A Hamden, CT 06518 Tel: 203.397.2525

14 Bobala Road #3 Holyoke, MA 01040 Tel: 413.536.3970

April 7, 2021

John Melehov, Chief Financial Officer Hilltown Community Health Centers, Inc. 9 Russell Road Huntington, MA 01050

Dear Mr. Melehov:

We are pleased to submit our proposal to Hilltown Community Health Centers, Inc. ("Hilltown CHC") to provide assurance and tax services for the years ending December 31, 2021, 2022, and 2023. We are confident we can provide value and services to support the mission of Hilltown CHC.

Whittlesey has served nonprofits since 1961. Since we service over 350 nonprofit organizations, we can seamlessly transition into Hilltown CHC as your auditor. Our team specializes in nonprofit accounting and advisory services, so we will support your mission and provide actionable solutions to help you achieve your goals.

We pride ourselves on developing relationships where clients call upon us as their most trusted business advisor. The value-added benefits of working with our team include:

- ♦ Federally Qualified Health Center (FQHC) experience Wheeler Clinic and InterCommunity can speak to our skills.
- An internal healthcare advisory resource with a deep understanding of operational and financial issues unique to entities that provide patient care.
- Extensive experience auditing Federal and State grant programs including the Health Centers Program, Crime Victim Assistance, and Violence Against Women.
- Partner and manager level support at every phase of your audit so we can tailor our recommendations to the facts and circumstances impacting Hilltown CHC.

For all these reasons, we can deliver a smooth transition and minimal learning curve. Nonprofits are our firm's largest practice area, so your engagement team will understand your unique challenges, support your mission, and recommend actionable strategies and solutions. We look forward to developing a relationship with you. If you should have any questions or need additional information, please contact us at 413.536.3970. Thank you for this opportunity.

Sincerely,

Lisa Wills, CPA – Partner lwills@WAdvising.com

Jin M. Wills Stone Grubson

Steve Erickson, CPA – Partner serickson@WAdvising.com

### **Table of Contents**

PROFESSIONAL EXPERIENCE	4
ENGAGEMENT TEAM AND STAFFING	5
References	7
AUDIT APPROACH	7
PROPOSED FEES	10
PEER REVIEW	12
Additional Information	12
EXHIBITS	14
Engagement Team Bios	15
Peer Review	22

#### **PROFESSIONAL EXPERIENCE**

Founded in Hartford in 1961, Whittlesey is one of the largest regional CPA and information technology consulting firms in New England. With offices in Holyoke, MA and Hartford and Hamden, CT, we provide a comprehensive array of assurance, tax, advisory, and technology services.

The Firm's current staff of 150 professionals includes 20 partners. We are large enough to offer a broad knowledge base and continuity of our professionals, but not so large as to lose sight of the importance of personalized and responsive service. As members of Allinial Global, an association of legally independent accounting and consulting firms, we share in the strength of a worldwide network while maintaining personal service in the communities where we live and work.

Our clients think of us as an extension of their leadership team, delivering expert counsel and actionable insights for their current success while helping them see future potential. **We call this process Forward Advising™**.

#### Firm Accolades

- ♦ Largest Connecticut-Based Firm, with headquarters in Hartford
- ♦ 7<sup>th</sup> Largest Regional Firm in New England
- Inside Public Accounting's 2020's "Top 200 Accounting Firms"



#### Our resources provide <u>direct benefits to Hilltown CHC</u>:

- Experience with Your Funders and Programs. We have extensive experience serving FQHCs and nonprofits with similar operations and needs as Hilltown CHC. We currently perform audit and tax services for Wheeler Clinic and InterCommunity. We have numerous clients that receive grant funding from the Departments of Health and Human Services, Justice, and Housing and Urban Development. We perform more than 150 Federal and Single Audits annually.
- Commitment to Nonprofits. We understand the importance of keeping current with the unique accounting and regulatory issues affecting nonprofits and are committed to building upon the strong knowledge base that we currently have. Serving nonprofits is a focused niche of our Firm.
- Internal Controls. We will work with your staff to gain an expert understanding of your internal controls. We will strive to provide effective and efficient recommendations to allow Hilltown CHC to achieve the best use of its resources.
- Actionable Insights. We seek to provide meaningful and actionable insights as we provide our audit
  and accounting services. We dig deep into client data to extract useful information that can provide
  insights into the organization and help management make the best decision possible.
- Education. We provide educational resources to all of our clients at no additional charge. We produce educational webinars, newsletters, and hold various training seminars during the year on industry developments that all of our clients are invited to attend. In addition to these events, we present and educate board members on various aspects of nonprofit accounting.
- Partner Access. While many accounting firms have a ratio of approximately one partner to ten or more professional staff, we maintain a ratio of about one to seven. This enables us to provide each client with services directly supervised by a partner.
- Year-Round Accessibility. We encourage ongoing communication with our clients throughout the year. The partner and team members are never more than a video/phone call or email away. We offer consultation on routine accounting questions at no extra charge.

#### **Nonprofit Experience**

Whittlesey has specialized in nonprofit auditing and accounting since its inception. Perhaps even more important is the fact that we are one of the only major regional firms with service to nonprofits as its largest practice focus, servicing over 350 nonprofit clients (majority are 501(c)(3) organizations), approximately 100 of which have single audit requirements. Our entire assurance team receives specialized training specific to these entities. The size of our nonprofit practice is not coincidental – it is the result of a dedicated focus to provide the highest level of service to the nonprofit community, such as organizations like Hilltown CHC, a focus which has spanned over several decades. We understand the importance of becoming advisors to our clients' financial teams, and that fosters both efficiency and effectiveness.

#### Tax Experience

Whittlesey provides a full range of tax services for clients throughout the U.S. Our tax practice is built on the same basic philosophy that guides our audit and accounting practice: we provide the highest quality of service with an extra measure of personal attention. Our professionals not only have experience in preparing and filing our nonprofit clients' Forms 990, 990-T, and state tax filings, they are also available to our clients in dealing with payroll tax issues, unrelated business income tax, state and local tax issues such as sales and property taxes, representation of clients undergoing federal or state audits, and other tax consulting as the need arises.

#### Healthcare Advisory Experience

We have internal consulting resources who are experienced at understanding operational and financial issues unique to entities that provide patient care. This expertise includes optimization of patient accounts receivable, physician compensation models, clinical staff incentive planning, performance metrics, and strategic planning. Additional services may be provided through our Allinial Global affiliation including new service line pro-formas, payer contracting and credentialing, clinical space buildouts, and Medicare and Medicaid cost reporting.

#### **Technology Experience**

Our technology team provides consulting services in three major areas: security and assurance, accounting system consulting, and systems support. Our staff includes cybersecurity specialists, Certified Information Systems Auditors, Certified Fraud Examiners, and Certified Risk Assessment consultants. Services routinely provided to its many nonprofits clients include: GLB IT Risk Assessments, cybersecurity audits, implementing best security practices, breach response, network hardening, Network Vulnerability Assessments (NVA), and Service Organization Control (SOC) audits.

Having this level of expertise in-house ensures that we bring the very best technology to our audit engagements and that our clients' confidential data is protected in accordance with the latest federal and state regulations. In addition, our close working relationship with our technology team allows us to call on them as trusted advisors and partners should a situation arise where technology or database assistance is needed. Access to our technology team's knowledge and expertise is a great benefit to the Whittlesey staff and our clients as well.

#### **ENGAGEMENT TEAM AND STAFFING**

Members of the Firm's leadership team whom we have assigned to this engagement were selected based on their history of serving similar clients in the nonprofit sector. Following are brief backgrounds of the key

members of the leadership team that we propose to work with Hilltown CHC. Detailed resumes are in the Exhibits section.

Holyoke office managing partner and audit partner **Steve Erickson**, **CPA**, will maintain the overall relationship with Hilltown CHC while ensuring team members meet all engagement requirements and timelines. Steve has more than 30 years of experience providing audit and consulting services to a variety of tax-exempt organizations.

Lisa Wills, CPA, will serve as partner of this engagement. Lisa will have overall responsibility for the services provided to Hilltown CHC and will be directly involved in all aspects of our relationship with you. With nearly 30 years of experience in public accounting, including time at a "Big Four" firm. Lisa has devoted the majority of her professional career to serving nonprofit organizations. Lisa is the leader of the Firm's Nonprofit Niche and is a member and past Chair of the Nonprofit Committee of the Connecticut Society of Certified Public Accountants (CTCPA).

Kimberly Napp, CPA, will serve as technical partner of this engagement. With more than 17 years of experience in public accounting, Kim has devoted the majority of her professional career to serving nonprofit organizations. She is a member of the Firm's Nonprofit Niche and serves as the Firm's Quality Control Officer.

Thomas Dowling, CPA, CFE, will serve as director of the engagement. Tom has nearly 15 years of experience serving nonprofit entities. Tom will be responsible for supervising the audit staff and conducting the review of all work papers and financial statements.

John Trusler, CPA, will serve as a healthcare advisory resource to Hilltown CHC and the engagement team. John has more than 20 years of experience with healthcare organizations in both public accounting and private industry.

**Brenden Healy, CPA,** will serve as the tax partner of this engagement. Brenden has more than 25 years of experience in public accounting. He will oversee the technical review of the tax returns and is available for consultation throughout the year on any tax-related matters.

Mark Torello, CPA, CFE, CISE, CRSIC, is the partner in charge of technology. Mark has more than 25 years of experience in consulting, with an emphasis on security and accounting systems technology. Mark and his team will review Hilltown CHC's IT control environment. He will also oversee any IT special services and/or cybersecurity and privacy concerns.

#### **Qualified Assigned Personnel**

Upon selection as your service provider, we will assign the appropriate seniors and staff to perform the audit work. All members of our team will be assigned based on the qualifications necessary to complete the required tasks. The diverse nature of our client base allows us to be flexible enough to meet any need that may arise. Your entire team has been exposed to the unique requirements of nonprofit organization audits and will bring relevant experience to the engagement.

#### **Staff Continuity**

We emphasize our staff continuity as we feel it is unrivaled and promotes an efficient, effective professional relationship. Over the past three years, we have had a retention rate of approximately 85%, which we believe exceeds the industry average. Our low turnover of professional staff supports our ability to maintain a consistent team throughout the life of a client relationship and are available to you as needed. It is our practice and Firm philosophy to maintain consistency of personnel on all engagements. We believe

continuity of staff will provide value to Hilltown CHC by reducing the learning curve and maintaining an indepth understanding of your operations, allowing us to provide quality feedback and insightful risk assessment.

#### REFERENCES

Whittlesey has a history of more than 60 years of providing quality client service. We have worked with a number of our clients for decades – that alone is a testament to their satisfaction with our quality of service and the dedication we bring to this sector. The following is a list of clients that we encourage you to contact for reference as to the quality and value of our services.

Client Name	Principal Contact
InterCommunity	Kim Beauregard, Chief Executive Officer (860) 291-1340 kimbeauregard@intercommunityct.org
Wheeler Clinic	Athena Dellas, Vice President, Finance (860) 793-4235 adellas@wheelerclinic.org
YWCA of Western Massachusetts	Elizabeth Dineen, J.D., Executive Director (413) 732-3121 Idineen@yworks.org
Gandara Mental Health Center	Lois Nesci, Executive Director (413) 736-8329 Inesci@gandaracenter.org

#### AUDIT APPROACH

#### Understanding of the Services to be Performed

Based on our discussion with you, our understanding of the services required for the years ending December 31, 2021, 2022 and 2023, is as follows. We will dedicate all necessary resources to ensure that the services required by Hilltown CHC are provided in a manner that represents the highest standards of our profession.

Our understanding of the scope of the engagement is as follows:

- Annual audits of financial statements;
- Annual audits of federal and state financial assistance in accordance with *Government Auditing Standards* and the Uniform Guidance;
- Preparation of the Uniform Financial Report;
- Preparation of IRS Form 990 and applicable state forms;
- Limited scope audit of the 403(b) plan;
- Management letter containing comments and recommendations with respect to internal accounting controls and administrative controls and efficiency;

- Presentation of final audited financial statements and management letter to the Finance Committee and Board of Directors; and
- Availability throughout the year to provide advice and guidance on financial, tax and other matters.

#### Approach to the Audit

Each entity that we audit is unique and has variations in operations and controls. Therefore, each audit requires planning that is tailored to that client's particular operations and financial reporting needs. Generally, we design our audit approach to create minimal disruption to understand your operations to provide an in-depth audit and meaningful advice. We emphasize the use of risk-based and analytical review procedures in planning and executing the audit. These procedures enable us to design an audit program which will include the most effective and efficient audit procedures.

Our approach is comprised of three phases: Planning, Performance, and Reporting.

Planning: The planning process enables us to develop an effective audit strategy and provides us with an understanding of operations, audit areas and accounting matters. We perform our planning procedures prior to the close of your fiscal year end. Some of the specific tasks in planning the audit include documenting and understanding systems and controls; identifying major federal and state programs and related compliance requirements; developing audit programs; arranging for confirmation requests; completing some of the required control and grant compliance testing as available; and preparing a list of audit needs to be provided to your internal staff prior to our performing the audit.

As part of our planning, we will obtain certain data files, including the general ledger, which we will utilize with our data extraction software to assist us with some of our audit procedures. This process allows us to bring efficiencies to our audit and produce valuable information to be shared with you.

All audit documentation is maintained electronically, and we prefer that all supporting documentation be provided to us in an electronic format. Our electronic documentation strategy includes a core audit software package. To add a necessary level of security, we can provide you a secure client portal that will allow us to exchange sensitive information securely.

In the first year of the engagement, this phase would also include contacting the predecessor auditors and making the inquiries required by professional standards, and other procedures key to a smooth transition.

Performance: Performing the audit is the essence of the engagement. Performing the audit involves applying analytical procedures, testing controls, performing compliance testing on your major federal and state programs, and performing substantive test work.

Reporting: Reporting is the final stage of the audit process. Conveying the results of the audit is accomplished by providing draft financial statements and Federal and State Single Audit reports, preparing the draft management letter, and presenting the reports. Your engagement team is fully responsible for all deliverables. There is no national office or regional review process to bog down the timely completion of the audit and resulting deliverables.

The management letter will describe noted weaknesses, if any, in the internal control structure, observations regarding efficiency and controls, and specific recommendations to resolve any noted deficiencies. The goal of our management letter is to take a proactive approach in identifying issues before they become problems.

We have consistently provided our clients with recommendations to improve governance, strengthen internal controls and best practices in business operations. This type of consultation is developed through our observations and vast experience with similar types of organizations.

In accordance with auditing standards, we will communicate relevant matters to the Finance Committee and Board of Directors including, but not limited to, the auditors' responsibility under generally accepted auditing standards and *Government Auditing Standards*; Federal and State compliance findings, significant accounting policies; management judgments and accounting estimates; and audit adjustments.

#### Use of Technology in the Audit

Whittlesey provides its professional teams with the most current technology resources, an important aspect in our delivery of quality service, which significantly enhances real-time communication and audit team performance. The Firm is committed to a "paperless" work environment and strives to provide the necessary tools to our staff so that they can meet this objective.

Our investment in technology, including video conferencing and a secure portal, has allowed Whittlesey to continue audits at the vast majority of our clients despite not being on-site during the COVID-19 pandemic.

#### Communication and Responsiveness During the Audit

We employ a real-time partner/manager review process so that after the performance stage of the audit, the partner and director will have already completed their reviews of critical areas and potential issues. Throughout the performance phase of our audit, we will schedule regular meetings with management and your internal accounting staff to provide status updates on the audit. During those meetings, we will discuss potential audit adjustments, performance improvement observations, potential Single Audit findings, open items, and any issues that could result in changes in our audit scope.

#### Clear, Year-Round Communication and Accessibility

We value the candid exchange of ideas and opinions with our clients. We strive to maintain an open door with management. Our key team members will meet with management frequently and the Finance Committee and Board of Directors, as requested. We are always available whenever our clients wish to meet with us.

Clear communication includes providing cost-efficient recommendations for improvements. We place particular emphasis on providing meaningful business advice throughout the year, not just in connection with our audits. This communication can be in the form of verbal comments, electronic mail notices, newsletters, through our management letter and discussions with the Board of Directors and management. At all times we keep our communication directed toward your specific needs and not just generic dialog.

#### **Technical Consultation and Issues Resolution**

Our technical consultation process is local and resides principally with your engagement team. We are knowledgeable in the accounting, financial reporting, tax and business matters that are important to you. We will first discuss any potential issues with management. Our team members bring extensive first-hand knowledge of significant accounting transactions that may arise and methods of reporting such transactions. Other firm personnel with applicable experience would be consulted if considered necessary. We have found that this process results in the timely development of appropriate resolutions.

We have also found that continuous open communication with our clients is the best means to avoid any differences of opinion about accounting matters. Should a difference of opinion arise related to accounting or auditing matters, we will work with management to understand all aspects of the issues and management's proposed accounting treatment. We will share with management where our understanding of the guidance may differ and discuss how we arrived at our understanding. We are confident that we will arrive at an appropriate resolution of the question but, if not, would jointly present the issue to the Finance Committee and Board of Directors, if significant.

#### Work Plan to Ensure A Smooth Transition Strategy

Our history spans more than 60 years, and throughout this period we have worked with countless clients in the transition to Whittlesey from other professional service providers. We have developed a strategy that makes the transition smooth for both our clients and our engagement team. The transition begins immediately upon our appointment as auditors and involves clear communication of expectations and deadlines.

#### Timetable

We have developed the following a schedule based on our review of the RFP and your expectations. This timetable is designed to meet your scheduling dates, requirements and milestones so that all required submissions are made timely. **Upon appointment as auditors, we will adjust the timeline as needed.** 

Schedule				
Meet with management to discuss the audit plan	November			
Year-end financial statement audit fieldwork	February			
Draft audited financial statements, management letter and Form 990 for management review	By March 15			
Presentation of audit results to Finance Committee and Board of Directors	March			
Issuance of final audit reports and Uniform Financial Report	By April 1			
Filing of Form 990 and state returns	By May 15			

Once we are engaged, we will develop our detailed audit plan. At that time, we will determine the budgeted number of hours by level and by segment.

#### PROPOSED FEES

Whittlesey is committed to making a substantial investment in what we believe will be a long and mutually beneficial relationship. Our fees reflect this commitment, as does our policy not to bill for out-of-pocket expenses. Based on our industry knowledge and the experience of your engagement team, we are confident our professional fees are reasonable and are one of the many facets of value you will receive from Whittlesey.

Our fee estimate for the audit and tax return preparation for the years ending December 31 is as follows:

	2021	2022	2023
Audit of financial statements, Federal Single Audit, preparation of UFR, and preparation of federal Form 990 and state filings	\$25,000	\$26,000	\$27,000
Limited scope audit of 403(b) plan	\$8,500	\$8,750	\$9,000

During our meeting with you, you indicated that you would be open to the performance of the audit remotely. We anticipate no difficulties with performing the work remotely, and will work with you to obtain the required documentation electronically through a secure portal. Our fee estimate assumes the audit will take place in this manner.

Our fee estimate assumes no significant changes in the business environment, major changes in regulatory issues, major technology changes or significant changes in generally accepted accounting principles or auditing standards.

Our policy is to progress bill for services on a monthly basis, as the work is performed.

We understand that special projects may come up throughout the year that may require our services and/or consultation. We are available to support additional projects outside the scope of this proposal and would discuss fees prior to the commencement of any additional work.

#### Involvement of Hilltown CHC Personnel

During the planning phase of the audit, we will provide you with a list of required documents to be prepared by you in advance of our fieldwork. This list will include select schedules and reconciliations of accounts. We do not anticipate that a significant amount of time would be required to produce these schedules as we try to utilize reports and schedules that are already prepared internally on a monthly or quarterly basis.

During the performance of the audit, we would expect your accounting staff to be available to answer questions regarding the operations of Hilltown CHC and provide supporting documentation on selected accounts and transactions.

We will perform extensive pre-audit planning sessions with your internal accounting staff and management to ensure that our fieldwork progresses as smoothly as possible with the least amount of disruption to your operations.

#### Audit Preparation and Year-End Close

During our meeting with you, you expressed your desire for the auditors to perform a certain amount of audit preparation including year-end closing entries. The amount of client assistance we can perform is limited under generally accepted auditing standards and *Government Auditing Standards*, in that we are precluded from performing any functions that are deemed to be management responsibilities. We are not able to prepare year-end reconciliations of your accounts, but we are able review your records and reconciliations and to propose year-end cash to accrual adjustments.

#### PEER REVIEW

The Firm is independent, as defined by auditing standards generally accepted in the United States as Our Firm has a strong track record of providing responsive service within a rigorous quality system. A cornerstone of this system is the peer review. Our most recent peer review has been completed for the year ended December 31, 2016, and obtained the highest rating — "pass" (See Exhibit).

#### **ADDITIONAL INFORMATION**

#### Knowledge of Accounting Standards and Emerging Issues

Whittlesey maintains compliance with accounting standards through the following:

- Lisa Wills served as the Chair of the Nonprofit Committee of the Connecticut Society of Certified Public Accountants for three years and continues to be involved with the committee. Through this involvement, she has a front row seat to accounting pronouncements and industry developments, which she shares with our audit professionals and clients.
- Members of our nonprofit niche regularly attend FASB conferences and webcasts, keeping updated on current and emerging FASB standards.
- Our Firm's Technical Committee monitors accounting and auditing pronouncements as they
  emerge, and disseminates this information to all audit professionals through internal
  communications and at monthly audit staff meetings, and to our clients in a timely manner
- All audit professionals are required to remain in compliance with Government Auditing Standards for Continuing Professional Education (CPE): a minimum of 24 hours of CPE is required to be focused on nonprofit specific topics. Firm CPE is delivered by national instructors, and also developed and delivered in-house.
- Our audit professionals use internal best practices developed from our knowledge of hundreds of nonprofit clients in determining our audit approach.

#### Thought Leadership and Client Communications

As a client, you will not only receive information from your engagement team, but you will also have access to others within the Firm who may provide information or services important to you. Our clients receive information on nonprofit issues that will affect their organizations in the following ways:

- ♦ Direct correspondence sent to clients via email as issues arise, ensuring you are aware of developments that impact your organization. Recent client communications have included updates on the release of the CARES Act and its funding and tax relief, and the FASB Accounting Standards Updates Revenue from Contracts with Customers and Not-for-Profit Entities: Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made, and the potential impact to our clients.
- Quarterly newsletter to our nonprofit clients. Recent articles have included topics such as
  procurement standards, reconciling audited financial statements to internal reporting, profitability
  of special events, and educating donors on unrestricted donations.
- Webinars Recent presentations have included the new nonprofit reporting model, preparing for an audit, and revenue recognition for nonprofits.

Specifically related to each client engagement, as new pronouncements are issued or regulatory changes take place, each partner or manager will consider the effect that the change may have on their clients and

contact the client to inform them of the change and the expected impact. Additionally, we routinely present issue updates and developments as part of a Board of Directors and Audit Committee meeting in order to provide current industry information.

#### **Capabilities Performing Advisory Services**

Beyond the scope of our standard audit procedures, we have worked with many nonprofit clients in performing additional services for a wide array of advisory projects. We have a strong reputation as trusted advisors to nonprofit organizations, assisting in the analysis of business opportunities and threats, operations improvement, and design and installation of computer accounting systems. We provide the following additional services to our clients:

	Advisory	Technology	Tax
•	Internal Controls and Business Process Reviews Long-Term Strategic Planning Board Training on Governance Issues	<ul> <li>Cybersecurity Assessment</li> <li>Accounting and Fundraising Systems</li> <li>Staff Training</li> <li>Software Selection</li> </ul>	<ul> <li>Payroll tax issues</li> <li>State and local tax issues</li> <li>Representation on federal or state audits</li> <li>Review of tax impacts of</li> </ul>
•	Federal and State Program Compliance & Monitoring Benchmarking Risk Management	<ul><li>Software Optimization</li><li>Technology Planning &amp; Assessment</li></ul>	agreements

Ехнівітѕ **ENGAGEMENT TEAM BIOS** PEER REVIEW REPORT

#### **ENGAGEMENT TEAM BIOS**

## Steve Erickson, CPA Managing Partner – Holyoke Office

Assurance and Accounting Partner



serickson@WAdvising.com 413.536.3970 X121

#### **Professional Experience**

- More than 30 years of experience in public accounting
- Joined Whittlesey in 1984; named partner in 1996
- Practice concentration in accounting, consulting and audit services to nonprofit organizations, real estate/affordable housing industry and closely held businesses

#### Education

- Master of Science in Economics, Trinity College, Hartford, CT
- ♦ Bachelor of Science degree in Accounting, Drake University, Des Moines, IA
- Continuing professional education in accounting and assurance issues

#### Professional Activities, Awards, and Memberships

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Massachusetts and Connecticut Societies of Certified Public Accountants (MSCPA & CTCPA)
- Board of Directors of Community Health Resources
- Member, Finance Committee of the United Way of the Capital Area
- Member, Audit Committee of the United Way of the Pioneer Valley
- Board member, Windsor Federal Savings and Loan, chairman of audit committee
- Former member, and two-time former president, Rotary Club of Windsor, CT
- ♦ Member, Holyoke Rotary Club
- Awarded Paul Harris Fellow for Service to the Community and Rotary International

# **Lisa M. Wills, CPA**Assurance Partner



lwills@wadvising.com 860.524.4412

#### **Professional Experience**

- Joined Whittlesey in 2015, named partner in 2017
- More than 30 years of experience in public accounting at national and regional firms, a majority
  of which was spent at a "Big 4" firm where she was a partner
- Practice concentration in governments and nonprofits
- ♦ Leader in the Firm's nonprofit niche
- Extensive experience with presentation and delivery of audit results to Boards of Directors
- Frequent presenter at industry conferences on accounting, industry, and governance issues

#### Education

- ♦ Bachelor's Degree in Accounting and Business Management, Elms College
- Continuing professional education in accounting and assurance issues

- Member, American Institute of CPAs (AICPA)
- Member, Connecticut Society of CPAs (CTCPA)
- Past Chair, Nonprofit Committee, CTCPA
- Co-Chair, Women of Whittlesey
- Published author on topics related to nonprofit financial reporting for various outlets
- Member, Board of Trustees and Chair of the Finance Committee, Mercy High, Middletown, CT

#### Kimberly A. Napp, CPA Assurance Partner



knapp@wadvising.com 860.524.4437

#### **Professional Experience**

- More than 17 years of experience in public accounting
- ♦ Joined Whittlesey PC in 2003, named partner in 2019
- Practice concentration in financial reporting, audit, review, and compilation of financial statements and preparation of 990s
- Significant experience on engagements for nonprofits

#### Education

- Bachelor of Science in Accounting, Bentley College, Waltham, MA
- Masters of Business Administration, University of Hartford, West Hartford, CT
- Continuing professional education in accounting and assurance issues

- Member of New Haven Chamber of Commerce Nonprofit Council
- ♦ Named one of Hartford Business Journal's "Forty Under 40" in 2019
- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Connecticut Society of Certified Public Accountants (CTCPA)
- Co-Chair, Women of Whittlesey
- ♦ Leader, Whittlesey Employee Engagement Committee
- Leader, Whittlesey Quality Control Program
- Member, Highland Yalesville PTO

# Thomas Dowling, CPA, MST, CFE

Assurance Director



tdowling@WAdvising.com 413.536.3970 x129

#### **Professional Experience**

- Joined Whittlesey in 2017
- Nearly 15 years of experience in public accounting
- Extensive experience with accounting, consulting and audit services to nonprofit organizations
- Areas of consulting expertise include internal control frameworks and fraud prevention and detection
- Speaker at Human Services Forum events regarding internal control and nonprofit best practices

#### Education

- Master of Science degree in Taxation, Bentley University
- Bachelor of Science degree in Accountancy, Bentley University
- Continuing professional education in accounting and assurance issues

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Massachusetts Society of Certified Public Accountants (MSCPA)
- Member, Association of Certified Fraud Examiners
- Finance Committee, Tantasqua Educational Foundation
- Committee Member for Make-A-Wish Massachusetts and Rhode Island, Swish Night Event

### John Trusler, CPA Healthcare Director



jtrusler@WAdvising.com 860.206.5205

#### **Professional Experience**

- More than 20 years of experience in public accounting
- Joined Whittlesey in 2019
- Significant experience serving the healthcare industry. He specializes in medical revenue cycle management, physician compensation and production analysis, budgeting and forecasting, overhead analysis, cash flow management, and KPI and dashboard development

#### Education

- Bachelor's Degree in Accounting, University of Connecticut, Storrs, CT
- Continuing professional education in accounting, auditing, and tax issues for employee benefit plans, construction, real estate, governmental, and nonprofit organizations

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Connecticut Society of Certified Public Accountants (CTCPA)

# **Brenden M. Healy, CPA**Tax Partner Tax Department Chairman



bhealy@WAdvising.com 860.524.4407

#### **Professional Experience**

- More than 25 years of experience in public accounting
- ♦ Joined Whittlesey in 2013, named partner in 2017
- Practice concentration in closely held and retail and wholesale businesses
- Adjunct faculty member for various Connecticut colleges and universities since 2000
- ♦ Lecturer on tax issues for professional groups throughout the New England area

#### Education

- Master of Science in Taxation, University of Hartford, Hartford, CT
- Bachelor of Science in Accounting, Central Connecticut State University, New Britain, CT
- ♦ Continuing professional education in accounting and tax issues

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Connecticut Society of Certified Public Accountants (CTCPA)
- Past Chairman, State Taxation Committee, CTCPA
- Pervious member, Governing Advisory Council, CTCPA
- Previous member, Supervisory Committee of the Nutmeg State Federal Credit Union
- Treasurer for various not-for-profit groups

#### Mark R. Torello, CPA, CFE, CISA, CRISC

Partner-in-Charge, Technology



mtorello@WAdvising.com 860.524.4433

#### **Professional Experience**

- Partner-in- Charge of Technology, made up of three divisions: Information Security & Assurance; Systems Support; and Accounting Systems Consulting.
- More than 25 years of consulting experience with a specialty in information technology (IT) security. Mark is a Certified Fraud Examiner, IT Auditor, and CPA

#### Education

- Bachelor of Science in Finance & Banking, University of Bridgeport, Bridgeport, CT
- ♦ Computer Science Curriculum University of Connecticut, Storrs, CT
- ♦ Accounting Curriculum Central CT State University, New Britain, CT

- Certified Information Systems Auditor (CISA)
- Certified in Risk & Information Systems Control (CRISC)
- Member, Information Systems Audit and Control Association (ISACA)
- Certified Fraud Examiner (CFE)
- Member, Association of Certified Fraud Examiners (ACFE)
- Member, CTCPA
- Chair, CTCPA Technology Committee



A Professional Corporation

Certified Public Accountants | Business Consultants

#### Report on the Firm's System of Quality Control

June 27, 2017

To the Partners of Whittlesey & Hadley, P.C. and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Whittlesey & Hadley, P.C. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2016. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

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.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, an audit performed under FDICIA, and an examination of a service organization [SOC 1] engagement.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Two City Center, 645 Hamilton Street, Suite 204, Allentown, PA 18101-2108 ~ 610.821.8580 ~ fax 610.821.9679
444 Main Street, Bethlehem, PA 18018-5831 ~ 610.691.0113 ~ fax 610.691.5273
1167 Interchange Road, Lehighton, PA 18235-9068 ~ 610.377.6960 ~ fax 610.377.6980
2 Ridgedale Avenue, Suite 205, Cedar Knolls, NJ 07927-1108 ~ 973.984.0100 ~ fax 973.984.7467

# In our opinion, the system of quality control for the accounting and auditing practice of Whittlesey & Hadley, P.C. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2016, 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. Whittlesey & Hadley, P.C. has received a peer review rating of pass. Buckno Lisicky & Company . Buckno Lisicky & Company

BUCKNO LISICKY & COMPANY

# Create Opportunities



May 12, 2021

Proposal to provide professional auditing, tax, employee benefit plan audit and cost report services to:

# Hilltown Community Health Centers, Inc.



Prepared by:
Evan Marleaux, CPA, Principal
evan.marleaux@CLAconnect.com
Cell 305-761-4136

**CLAconnect.com** 

OUTSOURCING
AUDIT, TAX, AND
CONSULTING

CLA (CliftonLarsonAllen LLP) 227 West Trade Street Suite 800 Charlotte, NC 28202 704-998-5200 | fax 704-998-5250 CLAconnect.com

May 12, 2021

John Melehov Hilltown Community Health Centers, Inc. 58 Old North Road Worthington, Ma 01098

Dear Mr. Melehov:

Thank you for inviting us to propose our services to you. We gladly welcome the opportunity to share our approach to helping Hilltown Community Health Centers, Inc. (Hilltown) meet its need for professional services. The enclosed proposal responds to your request for auditing, tax, and cost report services for three fiscal years, ending December 31, 2021.

We enjoyed speaking with you to understand your broader objectives to retain a service provider that has a strong background in providing services to FQHC's and who will communicate frequently and consistently during the process. Based on our discussions, we have tailored our responses to convey our commitment to helping health care clients through a relationship that exceeds the services themselves. We are confident our proposal not only addresses your requests, but also demonstrates our capabilities and insights.

If we were both candid, we would most likely agree there are other firms that are capable of providing the services you have requested. However, very few can provide it in a manner that creates exceptional value and a noticeably different experience. At CLA (CliftonLarsonAllen LLP), our greatest strengths correspond to your most critical needs; we possess a full spectrum of resources needed to most effectively help Hilltown meet their goals today and in the future.

CLA exists for one reason: to create opportunities — for our clients, our people, and our communities. We create these opportunities when we live the CLA Promise: We promise to know you and help you.

We achieve the CLA Promise by embracing our four strategic advantages. These advantages propel us forward as we create opportunities, build deep relationships, and provide value for organizations like Hilltown and satisfying careers for our people.

- Premier resource for health care and nonprofits We are champions and thought leaders promoting our capabilities, serving as a trusted advisor for health care providers. Our goal is to help our clients build a valuable and sustainable business for generations to come.
- **Deep industry specialization** Our people are leaders in the industries we serve, delivering strategic, operational, regulatory, financial, and other business capabilities. You will work with professionals who know you, your organization, and your industry – and combine their knowledge with yours to make you stronger.
- Seamless integrated capabilities CLA offers planning and guidance from startup through succession, with particular care for you and your organization's leaders. Our people connect with a vast network of resources behind the scenes — seamlessly presented and delivered for you.



Inspired careers - CLA strives to be a place for people to build careers, whether our professionals stay with the firm or become alumni of CLA, with multiple career choices available to grow professionally and personally. We have a long history of internally building future leaders from within. This helps to reduce our turnover and increases our ability to build long term relationships with our clients.

We are excited for the opportunity to serve in the services being requested but also related to the future changes and transformation of the organization and the industry into the future. Whatever Hilltown's' needs are we'll bring ideas to help with the things that matter. Thank you for this invitation and we look forward to hearing from you soon. If you have any questions regarding the content of our proposal, please to not hesitate to let me know.

Sincerely,

CliftonLarsonAllen LLP

Evan MarleauxEvan Marleaux

Principal 305-761-4136

evan.marleaux@claconnect.com



# **Table of Contents**

Executive Summary	5
Why should Hilltown choose CLA?	
Create opportunities	5
Innovation at CLA	6
The CLA Seamless Assurance Advantage	7
Understanding Your Industry	8
Health care experience	8
FQHC experience	8
Industry participation	9
Leaders in performing single audits	10
Value added services to federally qualified health centers	11
Nonprofit tax experience	13
Thought leadership and industry information	14
Firm Overview	15
Create opportunities	15
What makes us different?	16
Services Approach	17
Seamless assurance advantage: a different way to audit	17
Single audit approach	19
Assurance Information Exchange (AIE)	20
Tax compliance approach	21
Reimbursement compliance approach	22
Use of technology	22
Services integration	23
Engagement timetable	23
Engagement Team Experience	24
Roles and responsibilities	24
References	25
Professional Fees	26
Fee considerations	27
Billing for phone calls and questions	
Appendix	28



# **Executive Summary**

# Why should Hilltown choose CLA?

With CLA by your side, you can find everything you need in one firm. We know your industry, and we want to know you.

- Need help getting started? We can provide resources.
- Want to improve your performance and results? We assemble the right team for you.
- Planning for an ownership or leadership transition? CLA has the tools you need.

## Create opportunities

We understand your most important needs are:

- A proposed team of professionals carefully selected for compatibility with Hilltown's needs and circumstances — Your service
  - team understands the strategic, operational, and regulatory issues impacting your organization. These professionals dedicate a substantial percentage of their time assisting FQHC with financial, regulatory, and information security matters.
- **Diversity and inclusion** We are dedicated to building a diverse and inclusive culture that thrives on different beliefs and perspectives. Our diversity and inclusion council identifies strategies that foster and support the many dimensions of diversity within the firm. When we embrace an inclusive culture, we can truly know and help each other and our clients — that's how we create opportunities together.
- **Commitment to the community** CLA family members bring meaningful social impact through volunteer efforts, charitable contributions, service on boards, and a focus on sustainable practices. Our community engagement team is bolstered by the diversity and inclusion council and the CLA Foundation — a philanthropic organization that has awarded more than \$3.5 million through 200 grants (to 158 unique organizations) funded solely by the CLA family.
- **Efficiency** Our goal is to provide exceptional client service at the lowest possible cost. A well-planned and well-executed engagement by an experienced service team will minimize disruption to your staff and enable timely completion of all deliverables.
- **Experience and continuity** Each engagement team member has in-depth experience in FQHC accounting, auditing, or tax matters. We will commit the necessary resources to provide quality client service and timely report delivery. We have an extensive local and national FQHC practice from which to draw resources.
- Fresh perspective Hilltown will benefit from a fresh look at your business, systems, and processes. You will be served by an engagement team with enthusiasm and a desire to develop a strong relationship that will help us exceed your expectations. We are confident that our industry experience will reveal new ideas, approaches, and opportunities.



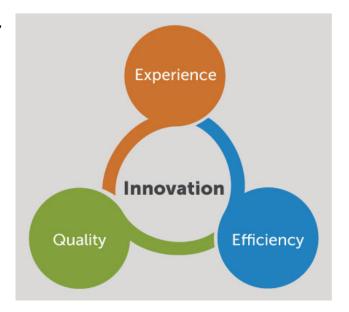


#### Innovation at CLA

Artificial intelligence, machine learning, cryptocurrencies, and other technologies are disrupting the way we all do business. Disruption creates the need for innovation; innovation is an opportunity to improve the way we do our work and interact with you. Our entrepreneurial culture requires us to embrace change wherever we find it, learn from it, and create solutions designed to make interactions easier, more transparent, and more seamless.

We use a combination of technical and non-technical means to improve efficiency, enhance quality, and make your experience better.

As your organization continues to innovate, we're doing the same by continually increasing our knowledge of you and understanding of your industry so we can help you address the business issues you face.



Innovation at CLA is a purposeful approach to problem-solving that transforms technology into better experiences for our clients.



## The CLA Seamless Assurance Advantage

The CLA Seamless Assurance Advantage (SAA) is an innovative approach to auditing that utilizes leading technologies, analytics, and audit methods to help solve client problems and create a seamless experience.



#### A different approach

SAA is unlike any conventional audit process. SAA does not depend on physical location. It reduces the time our professionals spend on site, creates fewer disruptions, enables more efficient use of resources (yours and ours), and allows for more impactful interactions with your people.

"The CLA Seamless Assurance Advantage is a creative solution that was mutually beneficial ... and was a more efficient use of both parties' time and resources."

Joe Kelley, CFO and Treasurer, LifeSpire of Virginia



#### **Insights through analytics**

CLA uses strategic data analysis to examine whole data sets to gain a deeper understanding of your organization. Insights that were once impossible can now come into focus to help you measure performance, enhance strategic decision making, and understand your competitive opportunities.

"The CLA Seamless Assurance Advantage is a game changer."

— Wayne Atkins, Senior Director, Finance, RV Industry Association



#### **Effective technology**

CLA embraces technologies that help solve client problems and create a seamless experience. Assurance Information Exchange (AIE) is a web-based application, developed by CLA, to digitally request and obtain audit documents through a secure and efficient online portal.

"With the AIE and the new audit procedures put in place by CLA, this year's audit was very smooth and effortless."

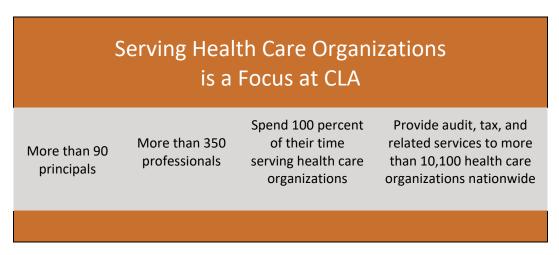
— Doug Stewart, Pella, Assistant General Manager and CFO, Cooperative Electric



# **Understanding Your Industry**

## Health care experience

CLA has developed one of the nation's largest health care practices. Our team includes CPAs and a diverse range of experienced professionals with backgrounds and skill sets ranging from CEOs and CFOs to RNs, certified coders, and certified medical practice executives. Represented by team members possessing up to 30 years of dedicated experience to the health care field, we develop innovative responses and creative strategies for clients who demand specialized consultation and advice, as well as providers who require traditional CPA services. Our consulting and advisory services focus on finance, strategy, capital planning, internal audit, operations and performance improvement, and facilities. Our independent and objective professionals are guided by your strategic vision and your unique environment.



To break it down further, we serve:

- 3,200+ senior living providers including nursing facilities, CCRCs, assisted living facilities, HUD housing,
- 200+ home care, hospice, and other community based providers
- 900+ hospitals and health systems, including approximately 80 critical access hospitals
- 5,800+ physicians, dentists, and medical practices

# **FQHC** experience

Health care professionals from the proposed engagement team have been leaders in developing the FQHC assurance, tax, reimbursement, and consulting capabilities on a national basis and have been involved with providing value added services to these clients. We believe our role in serving FQHCs across the nation and our in-depth knowledge of what drives success in FQHCs positions CLA to not only prepare annual audits, tax returns and cost reports more efficiently and effectively, but also to provide greater value to Hilltown. CLA has a group of individuals that serve FQHCs. Through this cohesive group we are able to draw on the wide range of experiences CLA has in serving FQHCs on a national level. A listing of our 125+ current FQHC clients will be provided upon request.



## Industry participation

CLA actively supports industry education as a thought leader and industry speaker. Our firm focuses on supporting the educational needs of the industry through nationally sponsored trade events. Our team of health care professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations.

- National Association of Community Health Centers (NACHC)
- National Association of Home Care & Hospice (NAHC)
- Healthcare Financial Management Association (HFMA)
- American Health Care Association/National Center for Assisted Living (AHCA/NCAL)
- ElevatingHOME/VNAA (Visiting Nurses Associations of America)
- Health Care Compliance Association (HCCA)
- Medical Group Management Association (MGMA)
- National Rural Health Association (NRHA)
- LeadingAge Associations, both national and regional (LA)
- Massachusetts Assisted Living Associations (MASS-ALA)

#### **Nonprofits**

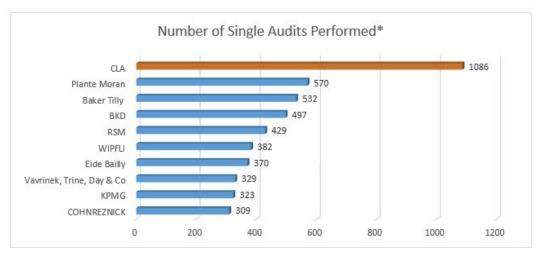
- American Institute of Certified Public Accountants
  - Not-for-Profit Entities Expert Panel
  - Not-for-Profit Financial Executive Forum
  - o Governmental Audit Quality Center Executive Committee
  - Health Care Entities Expert Panel
- IRS Advisory Council on Tax Exempt and Governmental Entities (ACT),
- **Exempt Organization Sub-Committee**
- Financial Accounting Standards Board, Not-for-Profit Resource Group
- Center for Nonprofit Advancement (CNA)
- National Association of Professional Women



## Leaders in performing single audits

We realize that Hilltown receives federal funds and will be subject to a single audit for fiscal 2021 and therefore, we have included the table below as an example of CLA's quality infrastructure for meeting the most stringent regulatory requirements in the nonprofit and government sectors. This means you can be confident in the quality audit infrastructure at CLA. Compliance with these standards is in addition to our internal inspections and multiple clean opinions we have received in reviews by an independent peer review firm, PCAOB, and the Department of Labor.

CLA performs the largest number of single audits in the United States! We audited more than \$52 billion dollars in federal funds in 2018.



<sup>\*</sup>The information for the firms above was pulled from the Federal Audit Clearinghouse for audits with fiscal year ends between January 1, 2018 - December 31, 2018.

#### Single Audit Resource Center (SARC) Award

CLA received the Single Audit Resource Center (SARC) Award for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey in June 2018.



The survey queried 10,762 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2017 fiscal year-end audit. The SARC award demonstrates CLA's dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.



## Value added services to federally qualified health centers

Our CLA New England offices audits a number of FQHCs including organizations comparable to Hillstown. In addition to the audit services provided, CLA provides tax, reimbursement, and other consulting services. In order to seamlessly support your critical business needs, our industry professionals seek lasting solutions to the problems you face. Experienced and methodical, we apply CLA processes and tools to help you overcome barriers. CLA professionals strive to deliver impactful interactions for the success of our clients in many ways, including the following:

- Coding and compliance reviews
- Cost report preparation
- Health reform advisory
- Internal audit
- Managed care contracting strategy and analysis
- Medical staff planning
- Mergers and acquisitions consulting
- Operations and performance improvement
- New markets tax credit advisory

- State and local tax consulting
- Post-acute network integration
- Price opportunity analysis
- Service line planning
- Strategic and capital planning
- Valuation and fair market value opinions
- Financial and operational benchmarking
- Agreed upon procedures

We pride ourselves on taking the initiative to meet each and every need of our clients, and therefore are always prepared to take on additional projects. However, independence is our first concern when providing additional services. Independence can become impaired when providing consulting services; therefore, we do not provide any services to our audit clients beyond those allowed.

If additional work is requested by Hilltown outside of the scope of the audit, tax, or cost report services, we will discuss with you our proposed fee for additional services prior to beginning the new services.



#### Value-added services beyond the audit

CLA audits numerous organizations comparable to Hilltown. In addition to the requested services provided, CLA provides numerous other consulting services. In order to seamlessly support your critical business needs, our industry professionals seek lasting solutions to the problems you face. Experienced and methodical, we apply CLA processes and tools to help you overcome barriers. CLA professionals strive to deliver impactful interactions for the success of our clients in many ways, including the following:

#### **CLA Intuition**

•CLA Intuition is a proprietary financial and capital planning process that identifies and models the financial impact of an organization's key performance drivers. The CLA Intuition process creates a series of interactive modeling dashboards that allow an organization to view its financial performance projections under a variety of scenarios.

#### **Revenue Cycle Assessment and Improvement**

•CLA will use available data to analyze your revenue cycle processes and technology and apply lean techniques to identify waste in processes and improve efficiency. You will benefit from our help in developing a long-term strategy to maintain an optimal revenue cycle once the engagement is complete.

#### **Telecom Advisory Services**

•Our team dissects telecom invoices to identify discrepancies and optimization strategies, preparing a comprehensive report outlining precisely how cost savings and refunds might be achieved. Our industry insight allows us to efficiently examine all aspects of your telecom billings, while remaining independent from telecom providers.

#### **Executive Search**

•CLA understands the challenges health care organizations face when they need to find the perfect person to complete the team. We have a vast network of industry relationships and contacts and we have an excellent reputation of identifying quality people that will meet your needs.

#### 340B Assessment and Audit

•Our approach to evaluating 340B program integrity begins with understanding your current situation. We will utilize a systematic approach to auditing 340B compliance. We will then work with you to proactively implement effective strategies to identify 340B liabilities.

#### **HIPAA Compliance**

•The Health Insurance Portability and Accountability Act (HIPAA) provides federal protections for personal health information, and sets compliance standards for entities that handle and use the information. CLA's HIPAA risk assessment lays the foundation for developing and implementing administrative, technical, and physical controls to keep patient information secure. Our team consists of CPAs and consultants who understand health care industry regulations.

#### Information Security

•Our dedicated health care professionals have extensive security experience and can help you delveop a comprehensive cybersecurity program or identify opportunities to optimze your current security model. From policy development to incident response, we will help you achieve compliance with federal regulations, defend your IT systems, and protect your financial assets. Our team consists of information security professionals who stay current on hacking techniques and the latest cyber crimes.

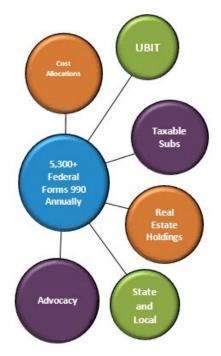


# Nonprofit tax experience

CLA prepares more 990s than any other professional services firm in the United States based on data obtained from CauseIQ. We share our experiences with our tax-exempt clients to keep them aware of potential tax issues, and will share our perspective and insights throughout the year, not just at tax filing time.

Income tax laws and regulations for nonprofit organizations are complex. Federal, state, and local tax laws affecting Hilltown create a complicated and ever-changing landscape which is under the watchful eye of the IRS and state taxing authorities. In addition, your tax returns are available for public inspection, making them available to a variety of stakeholders and interested persons. With CLA, Hilltown will get a firm that:

- Has extensive experience in preparing 990, 990-T, and state tax returns, including the required schedules
- Has working knowledge of the nonprofit community's accounting and tax needs
- Is diligent in meeting deadlines to avoid late filing and other tax penalties



The following table demonstrates the depth of CLA's experience serving tax exempt organizations:

CPA Firm Ranking of Nonprofits Served Nationwide\*\*

Firm	# Served
CLA	5,399
PWC	4,087
E&Y	2,940
RSM	2,702
BKD	2,247
BDO	1,872
Wipfli	1,690
Eide Bailly	1,677
Deloitte	1,668
Baker Tilly Virchow Krause	1,610

<sup>\*\*</sup> The list is based on a database of approximately 400,000 nonprofit filed Forms 990 (filers with annual revenue greater than \$200,000) which is maintained by CauseIQ. The database does not include 990N, 990EZ, 990PF and other nonprofits that do not need to file such as religious organizations therefore the numbers listed above do not include all nonprofits served by CLA.



# Thought leadership and industry information

CLA goes beyond the numbers and offers value-added strategies. Rest assured, you will hear from us throughout the year. We send periodic email publications and host webcasts to keep clients and friends of the firm informed of relevant industry updates. Below are just a few of the resources we offer. You can register for our webcasts and find our extensive resource library on our website, CLAconnect.com.

**Market and Economic Outlook** — A quarterly publication **Educational events and** that analyzes global economic conditions and market workshops — We share activity and what they mean to individual investors. our industry knowledge and experience at national, regional, and local events. We also host our own events on topics In-person events such as improving Local professionals profitability, reducing collaborate on seminars risk, building value, addressing the and succession. economy, capital **Thought** markets, and tax changes. Leadership **Perspectives** — Our periodic e-newsletter Industry webcasts provides news, tips, Seminars on industry strategies, insights, and trends, accounting, tax, updates on regulatory risk, and other industryand industry issues. We specific issues. Webcasts also write on topics like are free to clients personal finances, and offer attendees estate planning, and **Industry articles** — CLA CPE credit. investment planning for professionals publish widely. private clients. Visit CLAconnect.com.





# Create opportunities

CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, outsourcing, audit, tax, and consulting services.

More than

6,100



More than

120

people

U.S. locations







# We promise to know you and help you

With CLA by your side, you can find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and achieve more than you believed possible.



#### What makes us different?

You can depend on CLA for several uncommon advantages:

## **Deep industry specialization**

Our people are industry practitioners first and foremost. You will work with professionals who know you, your organization, and your industry. We combine their knowledge with yours to make you stronger.





# Seamless, integrated capabilities

We offer planning and guidance from startup through succession, with particular care for the people behind the enterprise. Your team connects with a broad network of resources behind the scenes to support you.

# Premier resource for health care and nonprofits

We are champions and thought leaders promoting our capabilities, serving as a trusted advisor for health care providers. Our goal is to help our clients build a valuable and sustainable business for generations to come.





# **Inspired careers**

Our team members are personally invested in your success. You will work with entrepreneurial people who are constantly developing capabilities to help you meet any challenge you face.

For more information about CLA, visit CLAconnect.com/aboutus.



# **Services Approach**

# Seamless assurance advantage: a different way to audit

Many organizations view an audit as a requirement that doesn't contribute to their overall operations or value. At CLA, we believe an audit should be an annual check-up that gives you insight into your organization, allowing you to take advantage of opportunities and improve your operations.

Our industry experience makes it easier — CLA auditors are industry aligned, making our audit process fast and smooth. We focus on operational efficiency and leverage our industry experience to bring you meaningful insights that go beyond compliance requirements. A dedicated team of professionals will listen to your goals and concerns, then work with you to navigate industry pressures, changing markets, and complex standards, all with a common goal to drive your business toward success.

Your time has value — We recognize that you and your teams' day is filled with competing priorities and constant distractions. We elevate your experience by utilizing a variety of communication mediums, such as a web-based document portal, video conferencing, email, and phone calls, to keep everyone informed and on track. These mediums provide ultimate flexibility so that you can choose where and how your audit is performed. In contrast to a traditional engagement, where a team spends weeks on site at your location, our Seamless Assurance Advantage focuses on having the right team members on your engagement and isn't dependent upon any physical locations.

A simple transition — We recognize changing accounting firms presents an opportunity as well as a challenge. Our approach deliberately and effectively minimizes the impact of transition.

> We mitigate onboarding issues.

## Selecting a team

We select a team experienced in transitioning new clients — this provides an effective bridge.

# **Arriving prepared for virtual** fieldwork

We provide you with an extensive listing of necessary information in the early planning phase of your engagement, giving you adequate time to gather necessary information.

# Minimizing your workload

Our planning process involves reviewing prior year workpapers, using workpapers routinely prepared as part of your monthly close process, and sharing templates we have developed for your industry.

# Investing in our relationship

We spend additional time gaining an understanding of your organization and forming relationships.

No surprises —We will provide Hilltownwith a no surprises approach to our services, based on frequent and timely communication and clarity around roles and expectations. If and when issues arise during the course of your audit, we engage the right people in a frank discussion to resolve them.

Significant involvement of principals and managers — Because our principals and managers are directly involved in your engagement, we can proactively identify significant issues and resolve them with your



management. We believe that your time is best spent with key decision makers so that you can ask clarifying questions, discuss organizational strategies, and navigate sensitive reporting issues.

We tailor the audit just for you — While our audit programs provide typical approaches for given audit areas, CLA designs a client-specific, risk-based audit approach for each client. We use custom, industry-tailored programs, procedures, and tools that are designed specifically to focus on the issues that are applicable to FQHC organizations.

You'll learn about what we're doing and what we've found in plain, everyday language. We believe our services can contribute to better business and administrative practices. By working closely with your staff, CLA continuously learns about your organization. This involvement enables us to offer you recommendations for improvements in your systems and procedures that are more comprehensive, better understood, and more frequently implemented.

The CLA audit methodology utilizes a five-phase approach.

Phase 1 Assessment

Phase 2 **Planning** and strategy

Phase 3 **Systems** evaluations

Phase 4 Testing and analysis

Phase 5 Reporting and follow up

# Continuous communication

When performing an audit, we are sensitive to and understanding of the fact that we report to those charged with governance. We maintain objectivity and independence in order to be able to issue our audit opinions. We will act within our philosophy of total client service, maintain the professional relationship refined with management, and fulfill our responsibilities with the utmost professionalism.

**Year-long support** — We encourage your staff to take advantage of our accessibility throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to brief routine questions; and share insights and best practices to assist you in planning for your future success.

#### Summary of benefits

Hilltown will realize the following benefits from CLA's services:

- An objective look at your operations to help you make sound business decisions.
- Credibility only an outside professional can provide to your constituencies and stakeholders.
- Confidence that accounting principles have been evaluated for application accuracy.
- An opportunity to improve internal controls and accounting procedures, which increases reliability of accounting records and financial statements.
- Improved efficiency and effectiveness of the assurance service, thus adding value to the process while reducing disruption to your operations.



## Single audit approach

In the current environment of increased oversight, it is more important than ever to find qualified auditors who have significant experience with federal grants specific to Hilltown and can enhance the quality of Hilltown's Single Audit. Therefore, the Single Audit will be performed by a team of individuals who specialize in Single Audits in accordance with OMB's Uniform Guidance and who will offer both knowledge and quality for Hilltown. As part of our quality control process, the Single Audit will be reviewed by a firm Designated Single Audit Reviewer.

The OMB's Uniform Guidance (2 CFR Part 200) affects how federal grants are managed and audited and impacts every organization that receives federal assistance. Grant compliance can be a confusing topic and many of our clients rely on their federal funding as a major revenue source, so it is important that they understand what these changes mean to their organization. As a leader in the industry, CLA was out in front of these changes and informed our clients of how to be proactive about these changes could impact their entity. CLA professionals are available to provide guidance and tools tailored to Hilltown's needs, and to assist in compliance with the new rules.

The AICPA clarified auditing standard, AU-C 801 "Compliance Audits" requires risk-based concepts to be used in all compliance audits including those performed in accordance with 2 CFR Part 200. Our risk-based approach incorporates this guidance.

We will conduct our Single Audit in three primary phases, as shown, below:

Phase 1 Risk Assessment and Planning

Phase 2 Major Program Testing

Phase 3 Final Assessment and Reporting

Phase 1: Risk Assessment and Planning

The risk assessment and planning phase will encompass the overall planning stage of the Single Audit engagement. During this phase, we will work closely with Hilltown's management to determine that programs and all clusters of programs are

properly identified and risk-rated for determination of the major programs for testing. We will also review the forms and programs utilized in the prior year to determine the extent of any changes which are required.

We will accomplish this by following the methodology below:

- Determine the threshold to distinguish between Type A and B programs, including the effect of any loans and loan programs
- Utilizing the preliminary Schedule of Expenditure of Federal Awards, we will identify the Type A and significant Type B programs (25% of Type A threshold) in accordance with the Uniform Guidance (UG)
- Identify the programs tested and the findings reported for the past two fiscal years. Determine and document the program risk based on the past two Single Audits
- Prepare and distribute Type B program questionnaires to determine risk associated with Type B programs
- Determine the major programs to be tested for the current fiscal year based on the previous steps
- Based on our determination of the major programs, we will obtain the current year compliance supplement to aid in the determination of Direct and Material Compliance requirements, and customize the audit program accordingly



Determine the preferred methods of communication during the audit

**Phase 2: Major Program Testing** 

We will determine the programs to be audited based on the risk assessment performed in the planning phase. We will perform the audit of the programs in accordance with UG.

To accomplish this, we will perform the following:

- Schedule an introductory meeting and notify Hilltown's management of the major programs for the current fiscal year
- Plan and execute the testing of the expenditures reported on the Schedule of Expenditures of Federal
- Perform tests of compliance and internal controls over compliance for each major program identified
- Schedule periodic progress meetings to determine that schedules are adhered to and identify issues as
- Conduct entrance and exit conference meetings with each grant manager

Phase 3: Final Assessment and Reporting

We will re-perform the steps noted in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal Awards is received to determine if additional major programs were identified.

Based on the final determination of the programs we will perform the following:

- Identify Type A and significant Type B programs which were not previously identified.
- Re-assess the risk and determine if we are required to audit additional programs.
- Perform compliance testing at the entity wide level related to procurement and cash management requirements.
- Perform testing to validate the status of prior year findings for those programs not selected for audit.
- Prepare the Schedule of Findings and Questioned Costs.
- Conduct exit conference with Hilltown's management to review drafts of required reports:
  - Independent Auditors' 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**
  - Independent Auditor's Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Throughout the Single Audit, we will maintain communication through periodic progress meetings with those designated by Hilltown. These meetings will be on a set schedule, but as frequently as Hilltown determines. During these meetings, we will discuss progress impediments and findings as they arise.

# Assurance Information Exchange (AIE)

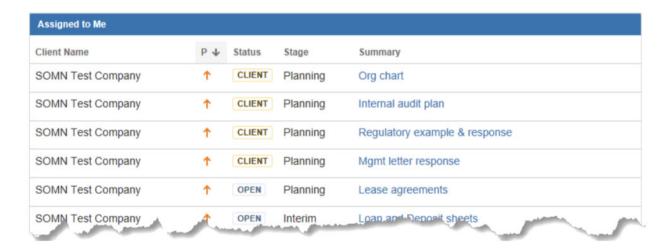
To make working with CLA a seamless experience, our team utilizes a secure web-based application to request and obtain documents necessary to complete client engagements. This application allows CLA and our clients to view a "live" client assistance letter clients, which provides detailed information, including due dates for all of the open items CLA is requesting. Additionally, clients have the ability to attach electronic files and add commentary related to the document requests directly on the application. The following is a link to our brief tutorial on Assurance Information Exchange.



#### https://www.youtube.com/watch?v=obcoLovjHaw

Below are some examples of the Assurance Information Exchange software:





# Tax compliance approach

CLA proposes to perform tax planning and preparation services for Hilltown. Virtually every business decision you make has a tax consequence, and we believe working with a tax professional year-round can help you make knowledgeable decisions and keep more of your hard earned profit.

Our approach to tax planning and preparation begins with understanding your current tax situation. We will then work with you to proactively implement effective strategies to identify tax liabilities while helping you take advantage of every available incentive.

#### **Process**

Our tax services process is simple:

- We help prepare and file tax returns accurately well in advance of deadlines. We review past returns to understand your tax situation and determine if there are refund or planning opportunities.
- Keep you involved and informed to avoid errors and delays.

#### **Deliverables**

CLA will provide:

- Completed federal and applicable state tax returns by an agreed-upon deadline.
- Analysis and recommendations on the benefits of various tax credits.



Strategies for streamlining your tax reporting process.

#### **Ongoing insight**

We are your business resource, so we encourage you to ask us for:

- Basic information throughout the year.
- Advice on new IRS announcements and their potential impact.

#### **Benefits**

You will receive the following benefits from our tax planning and preparation services:

- Ongoing assistance throughout the year, not just during the year-end procedures. This will help us recognize opportunities and resolve potential problems.
- Immediate communication of changes in tax law that may affect your operations and recommendations to address any resulting issues.
- Proactive planning to help you take advantage of any new opportunities.
- We go beyond compliance and investigate the tax benefit available to you.
- Thorough compliance with tax obligations means you can avoid penalties and surprises.

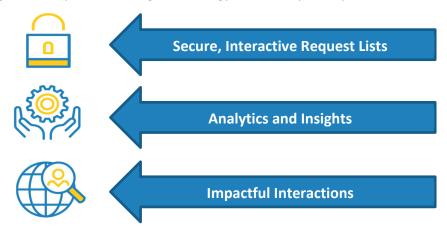
# Reimbursement compliance approach

CLA has extensive experience with Medicare and Medicaid reimbursement and in preparing and analyzing Medicare and Medicaid cost reports. Nationally, on an annual basis, we prepare or review nearly 600 Medicare and Medicaid cost reports. In addition, we review intermediary adjustments for virtually all of our clients. We have extensive experience in providing other services such as revenue enhancement review, intermediary and PRRB appeals, and numerous other reimbursement consulting services.

At CLA, we act as your adviser when it comes to filing cost reports and interpreting reimbursement regulations. Our process is interactive and would involve Hilltown personnel from start to finish. We will advise you on opportunities within reimbursement regulations, and work with you to implement them. Consultation on how changes in your business environment will impact reimbursement will be provided to your organization. With CLA, Hilltown will receive proactive advice to assist you to reach peak operating performance.

# Use of technology

We're reimagining the audit process through technology to elevate your experience!





Assurance Information Exchange (AIE) - To make working with CLA a seamless experience, our team utilizes a proprietary, secure web-based application to request and obtain documents necessary to complete client engagements. This application allows CLA and our clients to view a live client assistance letter clients, which provides detailed information, including due dates for all of the open items CLA is requesting. Additionally, clients have the ability to attach electronic files and add commentary related to the document requests directly on the application. Follow the link to view a brief tutorial of the Assurance Information Exchange.

Microsoft® Teams – Our services approach focuses on impactful interactions. We've said goodbye to the days of setting up camp in our clients' conference rooms for weeks on end. We know our clients have organizations to run, so our interactions have purpose. To assist with communications when we are not onsite, we utilize tools such as Microsoft Teams, which allow for two-way screen sharing and video. We've found this helps minimize disruptions in our clients' environments while continuing to effectively communication with each other.

TeamMate Analytics and Expert Analyzer (TeamMate) – To analyze and understand large data sets, we use TeamMate Analytics and Expert Analyzer. We customize the application by industry in order to perform the most applicable procedures. This allows us to go beyond sampling and instead analyze the entire general ledger for targeted anomalies. Far beyond the audit application, our six phase process of Risk Assessment, Data Analytics and Review (RADAR) can also provide actionable insights to help you understand your entity better.



## Services integration

An engagement such as outlined in this proposal requires the interaction of numerous individuals working within relatively narrow time frames. Our assurance, tax, and cost report staff work as a team. We are in close, regular contact, keeping each other informed of our progress and any issues that arise. We emphasize communication — making sure that issues that cross disciplines are fully evaluated by the entire team.

# **Engagement timetable**

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements. The plan may also be amended during the year based on input from the finance committee and/or the Board of Directors.

Significant Milestones	Target dates
Entrance conference	Upon selection
Interim audit work begins	Fall 2021
Field audit work begins	February 2022
Draft reports	March 2022
Presentation to governance	April 2022



# **Engagement Team Experience**

# Roles and responsibilities

An experienced engagement team has been aligned to provide the most value to your organization. The team members have performed numerous engagements of this nature and will commit the resources necessary to provide top quality service throughout the engagement. Following are our proposed management team members:

The most important resource any business has is people — the right people.

Engagement Team	Title	Role	Total Years Experience
Evan Marleaux, CPA	Principal	Relationship and Engagement Principal	15
Kasia Padzik, CPA	Director	Audit Engagement Director	14
Jennifer Corliss, CPA	Principal	Employee Benefit Plan Principal	20+
John Norman	Director	Tax Engagement Director	25+
Joan McGowan, CPA	Manager	Reimbursement Manager	15

Detailed biographies are available in the Appendix of this proposal.



# **References**

CLA offers its clients the best of two worlds — a firm with national FQHC experience, complemented by a local team dedicated to accessibility and responsiveness. We are pleased to provide you with the following references, who can describe their experience in greater detail.

Provider Name	Location	Reference Name, Title and Email	Phone	Experience
Care Net of Lancaster	Lancaster, SC	Dr. Stewart Barre, CEO sbarre@carehealthcenter.net	(843) 991- 0147	А, В, С
Wood River Health Services	Hope Valley, RI	Alison L. Croke, President & CEO	(401) 387- 9648	А, В, С
Safe Alliance	Charlotte, NC	Karen Parker, President and CEO Karen.Parker@safealliance.org	(704) 367- 2760	А, В
South Carolina Primary Health Care Association	Columbia, SC	Maurishka Williams, CFO maurishkaw@scphca.org	(803)788- 2778	А, В, С

#### Key:

A – Entity has programs funded by the Federal Government

**B** – Entity is a nonprofit organization

C – Entity is a FQHC, clinic, or health care association



# **Professional Fees**

Our fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines.

CLA understands the importance of providing our clients with value-added strategies. We propose to provide routine, proactive quarterly meetings — as part of our fee — that will allow us to review and discuss with you the impact of new accounting issues, as well as any other business issues you are facing and how they should be handled. This level and frequency of interaction will no doubt enable CLA to help you tackle challenges as they come up, and take full advantage of every opportunity that presents itself.

Professional Services	FY 2021	FY 2022	FY 2023
Financial statement audit (including single audit)	\$25,000	\$25,750	\$26,500
Employee Benefit Plan audit	\$11,000	\$11,300	\$11,600
Prepare IRS Form 990 and related schedules and submission	\$3,000	\$3,100	\$3,200
Medicare/Medicaid cost report preparation	\$4,000	\$4,150	\$4,300
Technology and client support fee (5%)	\$2,150	\$2,215	\$2,280
Total	\$45,150	\$46,515	\$47,880

We have found over the years that our clients don't like fee surprises. Neither do we. We commit to you, as we do all of our clients, that:

- We will be available for brief routine questions at no additional charge, a welcome investment in an ongoing relationship.
- Like most firms, we are investing heavily in technology to enhance the client experience, protect our data environment, and deliver quality services. We believe our clients deserve clarity around our Technology and Client Support Fee, and we will continue to be transparent with our fee structure.
- Any additional charges not discussed in this proposal will be mutually agreed upon up front.
- We will always be candid and fair in our fee discussions, and we will avoid surprises.



#### Fee considerations

The fee proposal is based on the following:

- Hilltown personnel will provide assistance periodically throughout the year and during the assurance fieldwork with regard to account analysis and provision of year-end account reconciliation work papers and schedules.
- Hilltown personnel will prepare the year-end tax workpapers and schedules to the extent performed in prior years, which we will complete, review, and examine.
- The assurance reports will be delivered in accordance with Hilltown's deadlines.
- The tax returns will be completed by a mutually agreed upon date sufficient to allow timely filings.
- Satisfactory completion of our firm's normal client acceptance procedures.
- Professional standards and regulations currently in effect. We reserve the right to modify your proposed fee if professional standards or regulations change for any engagement period.
- No significant changes in the operations of Hilltown subsequent to the date of this proposal.
- Preparation of the state income tax returns filed in the prior year.

# Billing for phone calls and questions

It is not our policy or practice to bill our clients every time we receive a phone call. In the course of providing our services to you, we will regularly consult with you regarding accounting, financial reporting, and significant business issues. If a specific project is complex or requires significant time or resources, we will discuss the scope of the project and its fee with you first to make sure there are no surprises. While it is difficult to establish an exact policy for billing in these situations, we commit to discussing the request with you in advance of performing our services if we believe the time requirement to provide you the desired assistance is other than routine. We will discuss the scope of the project and our estimate to complete it prior to commencing work.

Our last word on fees — we are committed to serving you. Therefore, if fees are a deciding factor in your selection of an accounting firm, we would appreciate the opportunity to discuss our audit plan.

At CLA, it's more than just getting the job done.



# **Appendix**

Engagement team biographies



# Evan S. Marleaux, CPA

CLA (CliftonLarsonAllen LLP)

**Principal** Boston, Massachusetts

617-984-8100 evan.marleaux@CLAconnect.com



#### **Profile**

Evan serves as a principal with CliftonLarsonAllen specializing in professional audit services for nonprofit health care organizations and has more than 14 years of public accounting experience. He also has significant experience with both Yellow Book and single audits. He is a veteran of the United States Air Force and served in both Operations Enduring Freedom and Iraqi Freedom.

# Technical experience

- Supervised and completed audits across multiple nonprofit sectors
  - Continuing care retirement communities
  - o Federally qualified health centers
  - Hospital and health systems
  - Mental health authorities
  - Social services
  - Foundations
  - Museums

## Recent speaking engagements

- April 2021 LeadingAge CT "Recession: History of Recessions in the US and How Senior Living Reacted"
- September 2020 "COVID-19 Financial Reporting, PRF Funds, and Demystifying the Single Audit"
- September 2019 LeadingAge Massachusetts "Compensation, Retention, and Incentive Compensation Practices"
- May 2019 and September 2019 LeadingAge New York "Thriving in a Highly Competitive Environment: Comparing the Not For Profit vs. For Profit Difference"

# Education/professional involvement

- Bachelors of science in business administration and bachelors in accounting Florida Gulf Coast University, Fort Myers, Florida
- Certified Public Accountant in the state of Massachusetts
- United States Air Force Firefighting Academy Goodfellow AFB

# Civic organizations

- American Heart Association
- Charlotte Bilingual Preschool Finance Committee

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# Jennifer Corliss, CPA

CLA (CliftonLarsonAllen LLP)

**Signing Director** Boston, Massachusetts

617-984-8134 jennifer.corliss@CLAconnect.com

#### **Profile**

Jen is a signing director that leads the New England employee benefit plan group. With more than 20 years of experience in the employee benefit plan and health care industries, her background includes audits of defined contribution plans and defined benefit plans. She has extensive knowledge of internal controls, plan compliance with ERISA, DOL and IRS regulations and fiduciary responsibilities. Jen has vast experience related to auditing and accounting issues affecting employee benefit plans and can bring that knowledge base to improve reporting and compliance for her clients.



She will oversee all engagement responsibilities for the employee benefit plan audit services, including reviewing the audit program, coordinating activities with management, and directing meetings with you.

# Technical experience

- Employee benefit plans
- Health care

# Education and professional involvement

- Bachelor of Science, University of Massachusetts Dartmouth
- Certified Public Accountant
- American Institute of Certified Public Accountants, Member
- Massachusetts Society of Certified Public Accounts, Member

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# John Norman, JD

CLA (CliftonLarsonAllen LLP)

Tax Director Charlotte, North Carolina

704-998-5245 john.norman@CLAconnect.com

#### **Profile**

John has 24 years of experience in public accounting income tax, with a heavy emphasis on helping nonprofit senior living organizations address a variety of tax and business issues. He is a frequent speaker, both internally and at external webinars and conferences, on various tax issues that impact the healthcare industry.



# **Experience serving clients**

Prior to joining CliftonLarsonAllen, John spent over 13 years with "Big Five" firms leading their health care tax practice in North and South Carolina. John is proficient in identifying value added tax strategies that strengthen the tax-exempt status of tax-exempt organizations as well as tax strategies that help minimize tax issues that negatively impact those organizations. He has provided tax consultation on many subjects, including corporate restructuring issues, medical expense deductions, governance, executive compensation, intermediate sanctions, unrelated business income, tax-exempt bonds, community benefit, IRS examinations, and private letter rulings.

# Education/professional involvement

John received his Bachelor of Arts degree from The University of the South and his law degree from Oklahoma City University.

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# Kasia Padzik, CPA, MSA, MBA

CLA (CliftonLarsonAllen LLP)

Director Boston, Massachusetts

781-402-6327 kasia.padzik@CLAconnect.com

## **Profile**

Kasia is a director in the Health Care industry and has served a diverse group of clients in her 17 years in public accounting.

Kasia has served skilled nursing, assisted living facilities and other long-term care organizations. She has also served academic research hospitals, community hospitals, rehabilitation hospitals, employee benefit plans, nonprofit foundations and other nonprofit organizations.



# Technical experience

- Health care entities
- Nonprofit entities
- Employee benefit plans

# Education/professional involvement

- Masters of science in accounting and masters of business administration from Northeastern University, Boston, MA
- Bachelors of administration in biochemistry and molecular biology with a minor in economics from Boston University, Boston, MA
- American Institute of Certified Public Accountants
- Certified Public Accountant in the state of Massachusetts

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# Joan McGowan, CPA, MBA

CLA (CliftonLarsonAllen LLP)

Director Quincy, MA

Phone 617-984-8140 joan.mcgowan@CLAconnect.com



#### **Profile**

Joan has more than 20 years of accounting, auditing and reimbursement experience in the senior health care field. She has served various healthcare organizations including skilled nursing facilities, continuing care retirement communities, assisted living facilities, and hospice and home health care agencies. Joan's focus is mainly Medicare and Medicaid cost reporting and consulting including overseeing and maintaining our local office internal healthcare reporting process and training to ensure quality reporting for clients. Consulting services focus on reimbursement analysis, research, appeals, intermediary/contractor communications, audits and special projects. She has extensive experience with preparation and review of Medicare and Medicaid cost reports for nursing facilities, residential care facilities, adult day health facilities, adult/group foster care programs, home health agencies and hospice agencies.

# Technical experience

- Medicare cost reporting
- Medicaid cost reporting (primarily Massachusetts, Connecticut, New Hampshire, Rhode Island, New York, Pennsylvania, Maryland)

# Education and professional involvement

- Master's of business administration Babson College, Wellesley, MA
- Bachelor's of science in accounting Boston College, Chestnut Hill, MA
- American Institute of Certified Public Accountants
- Certified Public Accountant in Massachusetts
- Massachusetts Society of Certified Public Accountants



Quality control procedures and peer review report



In the most recent peer review report, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page.

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.





#### Report on the Firm's System of Quality Control

November 21, 2019

To the Principals of CliftonLarsonAllen LLP and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

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.

#### **Required Selections and Considerations**

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; audits of broker-dealers; and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019, 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. CliftonLarsonAllen LLP has received a peer review rating of pass.



Cheny Befort LLP



# Hilltown Community Health Centers, Inc. Hilltown Community Health Centers, Inc. 403b Plan

## AUDIT PROPOSAL

# December 31, 2021

#### Contents

Conten	ıs
1	Overview
3	Letter of Proposal
6	Scope of Proposed Services and Our Approach to Providing Services
11	Audit Work Plan and Time Estimates
14	Applicable Experience
15	Professional Services
16	Our Policies and Standards  • Affirmation of Auditor's Qualifications  • Equal Employment Opportunity

- Quality Control Standards
   Privacy and Confidentiality

- 18 Additional References

## Contents (continued)

- 19 Directors and Professional Staff
  - Audit Team Makeup
  - Qualifications of Personnel
- 26 Peer Review Report

# Submitted by:

Adelson & Company PC 100 North Street Pittsfield, MA 01201 Tel. (413) 443-6408 Fax (413) 4443-7838 E-Mail abedard@adelsoncpa.com Contact person: Allison L. Bedard, CPA Established 1938 AUDIT | TAX | ADVISORY Gary J. Moynihan, CPA
Carol J. Leibinger-Healey, CPA
David M. Irwin, Jr., CPA
Allison L. Bedard, CPA
Of Counsel:
Richard F. LaFleche, CPA
Vincent T. Viscuso, 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 current directors in the new firm are Gary Moynihan CPA, Carol Leibinger-Healey CPA, David Irwin CPA, and Allison Bedard CPA.

The firm of Adelson & Company, P.C. 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 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 18 accounting and administrative staff members which includes 11 certified public accountants. Adelson & Company PC maintains offices at 100 North Street in Pittsfield, Massachusetts.

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

The Company'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 Company is well known for its advanced technological capabilities.

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

The Company 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.

Adelson & Company PC has invested significantly in new computer equipment and technology 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 Company will continue to invest in its technological capabilities, principally in new software and the equipment needed to expand the Company's business.

Our strategy to further our growth objectives includes:

- Maintaining our leadership position in the western Massachusetts 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 Company 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.

Established 1938
AUDIT | TAX | ADVISORY

Gary J. Moynihan, CPA Carol J. Leibinger-Healey, CPA David M. Irwin, Jr., CPA Allison L. Bedard, CPA Of Counsel: Richard F. LaFleche, CPA

Vincent T. Viscuso, CPA

May 19, 2021

John Melehov, Chief Financial & Administrative Officer Hilltown Community Health Centers, Inc. 58 Old North Road Worthington, MA 01098

#### Dear John and Members of the Board:

After discussing the Organization's needs for future auditing services with you, we are pleased to submit this proposal for the audits of the Hilltown Community Health Centers, Inc. and the Hilltown Community Health Centers, Inc. 403b Plan for the year ending December 31, 2021.

Adelson & Company PC, a local firm with over 80 years of experience and four 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 Pediatric Development Center, Inc., 18 Degrees, Inc. (formerly Berkshire Children and Families, Inc.), Elizabeth Freeman Center, Inc. and Hillcrest Dental Care, Inc. These agencies have budgets that range from \$1.2 million to over \$8.2 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 Justice, Massachusetts Department of Public Health, as well as many other Federal and State funded programs.

Our firm has been preparing and reviewing Federal Form 5500 for many of our nonprofit and commercial clients for many years. We have been auditing pension plans since 2002 and have completed both AICPA and Massachusetts Society of CPA sponsored seminars on audits of employee benefit plans. We are also a member of the Employee Benefit Plan Audit Quality Center of the AICPA.

As one of the Directors responsible for this growing area of our firm, I understand the problems and fiscal concerns that Hilltown Community Health Centers, Inc. and the Hilltown Community Health Centers, Inc. 403b Plan may face. I am familiar with your organization having audited federally qualified health centers for over 10 years, including your organization and Community Health Programs, Inc. As such we are familiar with the types of funding, reporting and compliance requirements applicable to federally qualified health centers (FQHC), including the Health Resources and Services Administration - Uniform Data System (UDS) reporting requirement. Carol J Leibinger-Healer, the concurring director, is currently a member of Community Health Programs, Inc.'s finance committee which gives us additional experience with FQHC's, but from the organization's perspective.

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.

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 2021 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.

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, identifying risks related to plan administration, 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 Employee Retirement Income Security Act (ERISA) of 1974, and the U.S. Department of Labor The audit of Hilltown Community Health Centers, Inc. will be in accordance with Government Auditing Standards and the audit requirements

of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards ("Uniform Guidance"). 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 years ending December 31, 2021 through 2023 are inclusive of all costs and expenses and are based on the estimated number of hours of work involved in performing the audits in conformity with current generally accepted auditing standards. The audit fees for the year-end audit services are outlined in detail on Page 11. 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.

The undersigned individual, Allison L. Bedard, CPA, is an officer in this professional corporation and is authorized to negotiate for and contractually bind the firm. She should be contacted for the purpose of clarifying any aspect of the proposal. Her contact information is abedard@adelsoncpa.com, (413)443-6408, 100 North Street, Pittsfield, MA 01201.

This proposal is effective for 90 days following the deadline for submission.

Very truly yours,

ADELSON & COMPANY PC

Allison L. Bedard

Allison L. Bedard, 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. and Hilltown Community Health Centers, Inc 403b Plan for the years ended December 31, 2021 through 2023.

#### Hilltown Community Health Centers, Inc.

Our examination will be made in accordance with U.S. generally accepted auditing standards, Government Auditing Standards issued by the comptroller General of the United States, and the provisions of the Federal Uniform Guidance (previously OMB Circular A-133) and accordingly, will include such tests and auditing procedures as we consider necessary in the circumstances.

#### **Audit Timelines**

We anticipate following the timelines listed below, which will depend on the completeness of the financial records:

Audit fieldwork will begin in mid-February. Fieldwork will include tests of internal controls, updating
documentation of the organizations accounting systems, and tests of the major federal programs. The
Organization should also provide us with computerized reports and trial balances adjusted for year-end
accruals, as well as supporting schedules including an accounts receivable subsidiary ledger, and
payable schedules up to one week prior to the fieldwork;

We understand that the members of the Accounting, Billing, and Human Resources teams will be available to facilitate the audit.

- Draft financial statements and reports will be delivered to the Executive Director and CFO by the mid-April.
- Presentation of the audit to the Executive Director, CFO, and Board of Directors to be scheduled;
- Final financial statements and reports will be completed upon the Audit Committee's approval of the draft financial statements and reports;
- UFR uploaded and filed prior to May 15

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

#### Audited Financial Statements and Supplementary Schedules

- An independent auditors' report which includes an opinion as to whether the financial statements are
  presented fairly, in all material respects, in conformity with generally accepted accounting principles.
  The audited financial statements will also include any applicable statements and schedules.
- 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.
- Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.

- d. A schedule of findings and questioned costs which includes a summary of auditors' results, and all audit findings and management's responses. We will also report on the status of prior year audit findings.
- Form SF-SAC Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations.
- f. 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.

#### Massachusetts Uniform Financial Report (UFR)

- a. Prepare and file the UFR incorporating the audited financial statements from the specification above. We understand that the FTE's, budgets, service statistic data, and Supplemental Schedule B will be completed by your fiscal department.
- In addition to the audited financial statements, footnotes and unaudited supplemental schedules, the UFR will include:
  - An opinion as to whether the financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles;
  - Acknowledgement of the Board of Directors prepared for inclusion in the UFR.

#### Additional Required Reports and Tax Returns

- a. Preparation of the Internal Revenue Service Form 990
- b. Preparation of Massachusetts Public Charity Form PC
- c. Preparation of the Massachusetts Annual Report to the Secretary of the Commonwealth (if requested)
- d. Submission of a letter from Carol J. Leibinger-Healey, CPA responsible for directing the audit, documenting Adelson & Company's response to applicable questions on the UFR Audit Services Checklist & Certification.

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.

#### **Audit Conferences**

We understand that the Organization may request the following meetings as part of the audit:

a. A pre-audit conference with the Audit Committee, the Executive Director, and the Chief Financial & Administrative Officer may be held to discuss the scope of the audit, audit formats and supplementary schedules to be included in the audit and UFR. The format of the audit reports may be approved by management prior to the commencement of the audit.

- b. An audit exit conference with the Chief Financial & Administrative Officer and Executive Director will be held to review and discuss the draft Uniform Financial Report, financial statements, any findings, and the management letter. This conference will also provide a forum for the Organization's response to findings and issues contained with the management letter.
- A presentation of the draft financial statements by the auditors will be made to the Board of Directors.

#### Hilltown Community Health Centers, Inc 403b Plan

Our audits will be conducted in accordance with auditing standards generally accepted in the United States of America except that, as permitted by Regulation 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA and as instructed by you, we will not perform any auditing procedures with respect to information prepared and certified to by Mutual of America, the custodian, in accordance with Department of Labor Regulation 2520.103-5, other than comparing the information with the related information included in the financial statements and supplemental schedules. Because of the significance of the information that we will not audit, we will not express an opinion on the financial statements and schedules taken as a whole.

The form and content of the information included in the financial statements and schedules, other than that derived from the information certified to by the custodian, will be audited by us in accordance with auditing standards generally accepted in the United States of America, and will be subjected to tests of your accounting records and other procedures we consider necessary to enable us to express an opinion that they are presented in compliance with Department of Labor's Rule and Regulations for Reporting and Disclosure under ERISA. 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.

#### **Audit Timelines**

Field work will begin in June and will depend upon the completeness of the financial records. If records are complete and readily available, we would expect the audit fieldwork to be completed in one day. The Agency should provide us with a 5500 reporting package, comparative statement of net assets available for benefits and a statement of changes in net assets available for benefits, adjusted for year-end accruals as well as the IRS Form 5500 and required schedules and all supporting documentation used to prepare them. We will prepare supporting detail schedules, including a schedule of assets held at year end. The audit field work should be completed and preliminary draft statements issued by July 15, 2021.

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

- g. An auditors' report on whether the statement of net assets available for benefits, statement of changes in net assets available for benefits and supplemental schedule of assets held at year end are presented in accordance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.
- h. A management letter, if needed, which will include recommendations for improvements in the accounting, administrative, management and financial information systems related to the plan.

We will also review the Form 5500 to verify information contained in the Form is materially consistent with the financial statements being reported on, as well as the manner of its presentation.

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.

#### **Working Papers and Reports**

Audit working papers shall be prepared with due professional care in conformance with such standards and guidelines as established by the American Institute of Certified Public Accountants and Generally Accepted Government Auditing Standards. Audit working papers and reports will be retained for a minimum of five years from the date of the audit report or a period of one year from the date of resolution of audit findings and questioned costs whichever occurs last, unless notified in writing to extend the retention period.

Audit working papers shall be made available without charge, for review within ten days of a request by the Organization, the U.S. General Accounting Office, the Federal Cognizant Audit Agency or each of their designees, during and at the completion of the audit.

#### 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 20 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 obtain the necessary data. The Audit teams lead by Allison Bedard are 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;
- 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. & Hilltown Community Health Centers Inc. 403b Plan

## Audit Work Plan and Time Estimates

FISCAL DECEMBER 31, 2021

#### **AUDIT COSTS**

Name		Hourly Rates	Hours Assigned	Amount
Hilltown Community Health Centers, Inc.		2000	12002	
Engagement Director: Allison L. Bedard CPA	\$	180	39	\$ 7,020
Concurring Director: Carol J. Leibinger-Healey CPA		210	6	1,260
Manager: Cassandra M. Houle CPA		117	65	7,605
Supervisor and Staff		90	121	10,890
Hilltown Community Health Centers, Inc. 403b Plan				
Engagement Director: Allison L. Bedard CPA		180	21	3,780
Concurring Director: Carol J. Leibinger-Healey CPA		210	2	420
Manager: Cassandra M. Houle CPA		117	32	3,744
Staff Auditor		80	34	2,720
Courtesy Discount				(664)
Estimated expenses including				
typing and copying		,		\$ 975
Totals		į	320	
Total fee quote for 2021				\$ 37,750

Fiscal Year Fee Itemization	Cost Estimates for 2021 and Subsequent Years					
	2021		2022		2023	
Audit Services including Uniform Guidance	\$	21,750	\$	21,750	\$	21,750
Uniform Financial Report (UFR)		3,500		3,500		3,500
Nonprofit Tax Return		2,500		2,500		2,500
Employee Benefit Plan Audit	# <u></u>	10,000	<u> </u>	10,000	(A	10,500
Total Fee Quote	\$	37,750	\$	37,750	\$	38,250

#### Projected Fees for Fiscal 2022 and 2023

Projected fees for fiscal 2022 and 2023 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, 2021, 2022, and 2023, 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 <u>fixed fee</u> for each of these years would be \$38,500. 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.

# Hilltown Community Health Centers, Inc.

# Audit Work Plan and Time Estimates

FISCAL YEAR: December 31, 2021

	Personnel Assigned, Responsibility and Time Commitment						
Major Work Plan Areas	Concurring Engagement Director Director Hours Hours		Supervisor  Manager & Staff  Hours Hours		Total Hours		
Audit							
Engagement Planning, Review and Administration (Including Meetings)	3	8	18	12	41		
Internal Control Review	( <del></del> (		3	7	10		
Cash/Investments			1	5	6		
Revenue Segment		4	10	20	34		
Expenditure Segment			4	12	16		
Property Segment	2	1	2	11	14		
Debt and Other Liabilities			1	2	3		
Net Assets		1	4		5		
Financial Report	1	6	9	20	36		
Grant Compliance Testing (Uniform Guidance)			5	10	15		
Management Letter		1	3	1	5		
<b>Total Audit Time</b>	4	21	60	100	185		
Nonprofit Tax Returns		4	2	16	22		
Uniform Financial Report	2	14	3	5	24		
Total Time budget	6	39	65	121	231		

# Hilltown Community Health Centers, Inc. 403b Plan

# Audit Work Plan and Time Estimates

FISCAL YEAR: December 31, 2021

	Personnel Assigned, Responsibility and Time Commitment						
Major Audit Areas	Engagement Director Hours	Concurring Director Hours	Manager Hours	Staff Hours	Total Hours		
Audit Services							
Engagement Planning, Review and Administration (Including Meetings)	8	2	8	6	24		
Internal Control Review and Control Tests	1		2	6	9		
Participant Data & Payroll Testing	2		4	12	18		
Investments - DOL Limited Scope	2		4		6		
Contributions Receivable			1	2	3		
Minutes Review and Inquiries		****	1		1		
Financial Reporting	6		6	8	20		
5500 Review	1		5		6		
Management Letter	1		1		2		
Total Time budget	21	2	32	34	89		

# Applicable Experience

#### GOVERNMENTAL AND NONPROFIT EXPERIENCE

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

Agencies and grantees audited

1Berkshire Strategic Alliance Foundation, Inc.

Adams Ambulance Service, Inc.

**Barrington Stage Company** 

Berkshire Children and Families, Inc.\*

Berkshire Choral Festival, Inc.

Berkshire Community Action Council, Inc.\*

Berkshire Life Charitable Foundation

Berkshire Retirement Home, Inc.

Berkshire Training and Employment Program

Berkshire Visitors' Bureau Boys' and Girls' Club of Pittsfield, Inc.

Buxton School, Inc.

Child Care of the Berkshires, Inc.\*

Community Health Programs, Inc.\*

Coolidge Hill Foundation

Elder Services of Berkshire County, Inc.\*

Elizabeth Freeman Center, Inc.\*

Franklin County Home Care Corporation\*

Gladys Allen Brigham Community Center, Inc.\*

Greater Springfield Senior Services, Inc.\*

Highland Valley Elder Services, Inc.\*

Hillcrest Educational Centers, Inc.\*

Hospice Care in the Berkshires, Inc.

IUE & GE Training and Development Center

Jacobs Pillow Dance Festival, Inc.

Legacy Banks Foundation

Lenox Library Association

Mahaiwe Performing Arts Center, Inc.

National Patient Safety Foundation

Pediatric Development Center\*

Pittsfield Economic Revitalization Corporation

School Leaders Network

Shakespeare & Company

Sterling and Francine Clark Art Institute, Inc.

Trustees of the Berkshire Museum

Two State Young Men's Christian Association

Volunteers in Medicine - Berkshires

Village Ambulance Service, Inc.

William J. Gould Associates, 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 Adams

Adams Fire District

Town of Williamstown

Town of Stockbridge

Town of Hinsdale

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

See list of references for relevant Employee Benefit Plan engagement experience

## **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. 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

- 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.
- 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.
- We do not have any history of sanctions imposed by the Massachusetts Board of Public Accountancy or other governmental agencies.
- We have met the requirements of the Massachusetts Executive Office of Administration and Finance and the specific requirements required by Massachusetts Division of <u>Purchased Services</u> to conduct this audit.
- 5. There are no cases of litigation against our Firm.
- 6. Our firm follows quality control standards and monitoring procedures pertinent to performing audits of pension plans which include the following:
  - a. The firm has designated an audit director responsible for the quality of the firm's ERISA employee benefit plan audit practice.
  - All firm directors reside in the U.S. and are members of the American Institute of Certified Public Accountants.
  - c. The firm ensures all employees involved in ERISA employee benefit plan audit engagements have been trained on the job and have obtained more than the minimum of 8 hours continuing education credits pertaining to ERISA employee benefit plan audits every three years.
  - d. All ERISA employee benefit plan audits are reviewed by a qualified independent person within the firm prior to issuance of the reports. They are also subject to annual inspection by the firm's internal inspection team as required under our firm's quality control standards.
  - e. The firm's ERISA employee benefit plan audits have been selected each time by and passed the inspection of the firm's peer reviewer since 2003.
- 7. Our firm is a member of the Employee Benefit Plan Audit Quality Center of the AICPA.

#### 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 2015 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:

- Leadership Responsibilities for Quality
- Relevant Ethical Requirements
- Human Resources
- Acceptance and Continuance of Clients and Engagements
- 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 our written information security program(WISP) for securing electronic data, locking all records in fire proof cabinets and assuring that all members of the Organization are cognizant of the need to protect client information.

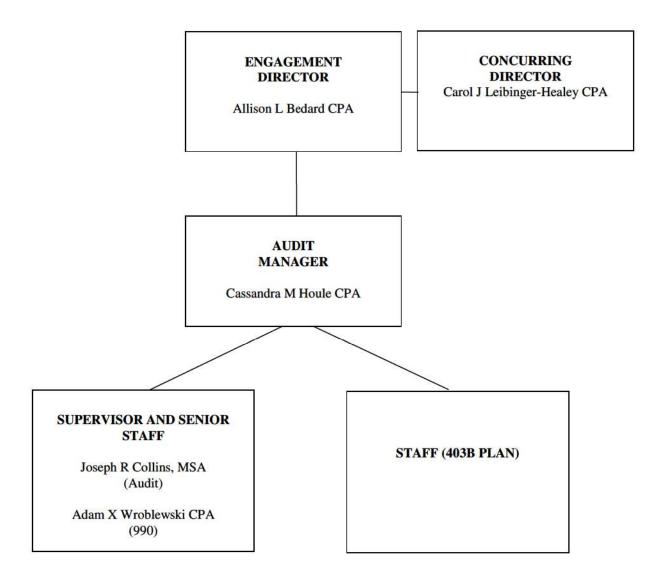
# Additional References

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 and employee benefit plans:

9-		Telephone Number
Hillcrest Educational Centers, Inc.	Gerard Burke	
Single Audit (Not-For-Profit)	President & CEO	(413) 499-7924
Pittsfield, MA		
Berkshire South Regional Community Center	Jenise Lucey	
Not-For-Profit Audit	Executive Director	(413) 528-2810
Great Barrington, MA		
Gould Farm (Treatment Facility)	Lisanne Finston	
Not-For-Profit Audit	Executive Director	(413) 528-1804
Monterey and Boston Area, MA		
Sterling and Francine Clark Art Institute, Inc.	Robin Sher	
Not-For-Profit Audit	Chief Financial Officer	
Employee Benefit Plan Audit	Rebecca Sartori	
Williamstown, MA	Controller	(413) 458-2303
Gladys Allen Brigham Community Center	Kelly Marion	
Single Audit (Not-For-Profit)	Chief Executive Officer	(413) 442-5174
Pittsfield, MA		
Berkshire Corporation	Lisa Sigsworth	
Employee Benefit Plan Audit	Benefits & Compensation	(413) 429-2238
Great Barrington, MA	Specialist	
Dufour Escorted Tours	Lina Flynn	
Employee Benefit Plan Audit	General Manager	(413) 655-8544
Hinsdale, MA		

# Directors and Professional Staff

#### AUDIT TEAM MAKE UP



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

#### Directors and Professional Staff

#### QUALIFICATIONS OF PERSONNEL

#### **Concurring 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 Massachusetts College of Liberal Arts (formerly known as 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 also served on the steering committee of the Berkshire Leadership Program of which she is a 2005 graduate. She currently is an audit committee member and former treasurer and board member of Berkshire United Way, the treasurer of the Pittsfield Rotary Club, board member of the Pittsfield Rotary Foundation, and a member of the Community Health Programs finance committee.

Her experience ranges over the following fields:

Governmental Organizations Homeowners' Associations

Nonprofit Organizations Manufacturing
Construction Companies Retail Corporations

Professional Corporations Real Estate
Employee Benefit Plans 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 Franklin Regional Transit Authority
Berkshire Regional Transit Authority Greenfield Montague Transportation Area

Pioneer Valley Transit Authority

Nonprofit Audit

Berkshire Children and Families, Inc. Gladys Allen Brigham Community Center, Inc.

Hilltown Community Health Centers, Inc.

Community Health Programs, Inc.

Elder Services of Berkshire County, Inc.

Greater Springfield Senior Services, Inc.

Barrington Stage Company, Inc.

Ventfort Hall Association, Inc.

Lenox Library Association

National Patient Safety Foundation

Pediatric Development Center, Inc. American Friends of London Business School

Berkshire Retirement Home, Inc.

Jacob's Pillow Dance Festival, Inc.

Berkshire South Regional Community Center, Inc. Elizabeth Freeman Center, Inc.

Volunteers in Medicine - Berkshires, Inc. Village Ambulance Service, Inc. Trustees of the Berkshire Museum Buxton School William J. Gould Associates, Inc. Pittsfield Economic Revitalization Corporation W.B. Plunkett Memorial Hospital Adams Ambulance Service, Inc.

#### **ERISA Retirement Plan Audits**

Major construction contractor\* Large medical practice\* Manufacturer\* Sterling & Francine Clark Art Institute Transportation Company\*

\* 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

#### **Engagement Director**

#### ALLISON L. BEDARD CPA

Ms. Bedard is an audit manager with the firm of Adelson & Company PC. She holds a Masters of Science degree in accounting from the College of Saint Rose and a Bachelor of Science in Business Administration, majoring in accounting, from the Massachusetts College of Liberal Arts. She joined the firm in January 2010 after having worked for a local bank as Treasury Analyst. Ms. Bedard is licensed as a Certified Public Accountant in the State of Massachusetts and is currently the Treasurer and board member of Adlib, Inc., as well as a member of the Supervisory Committee of Greylock Federal Credit Union. She is also a 2013 graduate of the Berkshire Leadership Program.

Allison's experience ranges over the following fields:

Governmental Organizations Homeowners' Associations

Nonprofit Organizations Manufacturing Construction Companies **Retail Corporations Professional Corporations** Real Estate **Employee Benefit Plans** Education

The scope of her work in these fields includes:

Audit, Review and Compilation level financial statement preparation

Auditing procedures including functional tests of controls

Audit sampling Management letters

Individual and corporate tax planning and preparation

ERISA employee benefit plan of audits

Ms. Bedard's audit experience encompasses a variety of organizations including federal and state grants, nonprofit organizations and private corporations. 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. Her tax experience includes research and planning related to and the preparation of personal, fiduciary, corporate, partnership, payroll, sales and use, and state income tax returns. Ms. Bedard is also responsible for monitoring the firm's system of quality control.

A sample of nonprofit and government engagements in which Allison has participated includes the following:

1Berkshire Strategic Alliance, Inc.

1Berkshire Strategic Alliance Foundation, Inc. Berkshire South Regional Community Center, Inc.

Berkshire Children and Families, Inc.

Berkshire Visitors' Bureau

Pittsfield Economic Revitalization Corporation

Trustees of the Berkshire Museum Community Health Programs, Inc. Berkshire Retirement Home, Inc. School Leaders Network, Inc. Lenox Library Association

Great Barrington Waldorf High School

**Buxton School** 

Edna Y. Schwartz Scholarship Fund National Patient Safety Foundation

**ERISA Retirement Plan Audits** 

Major construction contractor\*

Manufacturer\*

Elder Services of Berkshire County, Inc. Hillcrest Educational Centers, Inc.

Hillcrest Dental Care, Inc.

Highland Valley Elder Services, Inc. Mahaiwe Performing Arts Center, Inc. Pioneer Valley Transit Authority Franklin Regional Transit Authority

Sterling and Francine Clark Art Institute, Inc. Gladys Allen Brigham Community Center

Pediatric Development Center, Inc.

Samuel Harrison Society

Volunteers in Medicine - Berkshire William J. Gould Associates, Inc. Williamstown Art Conservation Center Greater Springfield Senior Services, Inc.

Sterling & Francine Clark Art Institute

Transportation company\*

\* commercial client names must be kept confidential

Ms. Bedard is fully qualified by education and experience to provide the services as the Audit Manager for this engagement.

#### **Audit Manager**

#### CASSANDRA M. HOULE CPA

Ms. Houle is an associate audit manager with the firm of Adelson & Company PC. She holds a Bachelor of Science in Accounting and a Master of Science in Accounting, both from the Bay Path University. Ms. Houle joined the firm in July 2016 and is licensed as a Certified Public Accountant in the State of Massachusetts.

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

Nonprofit Employee Benefit Plans

Government/Transit Authorities

The scope of her work in these fields includes:

Workpaper preparation
Audit, compilation and review level financial statement preparation
Auditing procedures including functional test of controls
Auditing for compliance with federal and state funding requirements
Study and evaluation of internal control
Management letters and internal control letters
Nonprofit information return preparation
ERISA employee benefit plan of audits

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

#### Governmental/Authorities

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

Town of Hinsdale Chesterfield-Goshen Regional School District

Town of Sheffield Hampshire Regional School District

Town of Clarksburg Pittsfield Economic Development Authority

Adams Fire District

#### Nonprofit

American Friends of Keshet Eilon, Inc.

Gladys Allen Brigham Community Center
Greater Springfield Senior Services, Inc.

Barrington Stage Company, Inc. Highland Valley Elder Services, Inc. Becket Chimney Corners YMCA Hilltown Community Health Center

Berkshire Community Action Council, Inc. Hillcrest Dental Care, Inc.

Berkshire Humane Society Hillcrest Educational Centers, Inc.

Berkshire International Film Festival

LifePath, Inc.

Berkshire South Regional Community Center

Mahaiwe Performing Arts Center, Inc.

Boys' and Girls' Club of the Berkshires UCP of Western Massachusetts

Chester Theater Company, Inc.

Child Care of the Berkshires, Inc.

Ventfort Hall Association, Inc.

W.B. Plunkett Memorial Hospital

Elder Services of Berkshire County, Inc. Williamstown Art Conservation Center

Elizabeth Freeman Center

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

#### Supervisor

#### 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 2012.

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

Berkshire Regional Transit Authority

Franklin Regional Transit Authority

Pioneer Valley Transit Authority

Town of Stockbridge

Town of Williamstown

Adams Fire District

Berkshire Regional Planning Commission

Town of Adams

Town of Stockbridge

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. Pittsfield Soccer Club **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.

#### Staff

#### ADAM X. WROBLEWSKI, CPA

Mr. Wroblewski is a senior staff accountant with the firm of Adelson & Company PC. He holds a Bachelor of Science in Business Administration, concentrating in accounting, from the University of Massachusetts - Lowell. Mr. Wroblewski joined the firm in July 2018 and is licensed as a Certified Public Accountant in the State of Massachusetts.

Mr. Wroblewski's experience ranges over the following fields:

Nonprofit Government Commercial

The scope of his work in these fields includes:

Workpaper preparation
Audit, compilation and review level financial statement preparation
Auditing procedures including functional test of controls
Management letters
Nonprofit information return preparation

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

#### Governmental/Authorities

Berkshire Waldorf High School, Inc.

Town of Williamstown
Town of Stockbridge
Town of Stockbridge
Town of Hinsdale
Town of Lee
Town of Lee
Town of Adams
Town of Adams
Town of Clarksburg
Chesterfield-Goshen Regional School District
Hampshire Regional School District
Berkshire Regional Planning Commission
Franklin Regional Transit Authority
Town of Chester
Pioneer Valley Transit Authority
Town of Sheffield
Adams Fire District

#### Nonprofit

Berkshire Community Action Council, Inc. Greater Springfield Senior Services, Inc. Child Care of the Berkshires, Inc. Highland Valley Elder Services, Inc. LifePath, Inc. Elder Services of Berkshire County, Inc. Hillcrest Dental Care, Inc. Mahaiwe Performing Arts Center, Inc. Hillcrest Educational Centers, Inc. Hilltown Community Ambulance Association, Inc. Trustees of the Berkshire Athenaeum Becket Chimney Corners YMCA Trustees of the Berkshire Museum Berkshire Humane Society Central Berkshire Habitat for Humanity Ventfort Hall Association, Inc. Hevreh of Southern Berkshire Trustees of the Berkshire Museum

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

# JMR & Company, LLC

#### Certified Public Accountants

215 Pleasant St. Fl. 4 – PO Box 3634 Fall River, Massachusetts 02722

Tel: (508)679-6079 (508)999-0020

Fax: (508)672-4938

#### Report on the Firm's System of Quality Control

To Adelson & Company, PC and the Peer Review Committee of the Massachusetts Society of CPAs:

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, 2018. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at <a href="https://www.aicpa.org/prsummary">www.aicpa.org/prsummary</a>. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

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. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

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.

## Required Selections and Considerations

Engagements selected for review included audits of employee benefit plans and engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act. As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

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, 2018 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.

JMR & Company, LLC

August 9, 2018





Peer Review Program

Administered in Massachusetts by Massachusetts Society of CPAs

November 20, 2018

Gary Moynihan Adelson & Company PC 100 North St Ste 205 Pittsfield, MA 01201-5109

Dear Gary Moynihan:

It is my pleasure to notify you that on November 15, 2018, the Massachusetts Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is October 31, 2021. 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.

Thank you for your cooperation.

Sincerely,

Aury G. Sanchez Peer Review Manager

asanchez@mscpaonline.org 617-556-4000

Massachusetts Society of CPAs

cc: Douglas Rodrigues, David Irwin

Firm Number: 900010000425 Review Number: 559368

# FTCA Application

# ▼ FTCA00026257/Original: HILLTOWN COMMUNITY HEALTH CENTER, INC., Worthington, MA

Grant Number: H80CS00601BHCMIS ID: 010330Application Type: RedeemingCalendar Year: 2022Application Last Submitted by:Due Date: 6/25/2021 11:59:59 PM

OMB Number: 0906-0035 OMB Expiration Date: 05/31/2024 OMB Number: 0906-0032 OMB Expiration Date: 12/31/2023

xecutive Director/Chi	ef Executive Officer (Must electronical	ly sign and certify the FTCA application)	
alutation		Email Address	elake@hchcweb.org
irst Name	Eliza	Phone Number	4132384128 Ext
liddle Name		Fax Number	
ast Name	Lake		
overning Board Chai	rperson		
alutation		Email Address	martinm@umass.edu
irst Name	Martin	Phone Number	4132964323 Ext
liddle Name	Lee	Fax Number	
ast Name	Manchester		
Medical Director			
Salutation		Email Address	mfermin@hchcweb.org
irst Name	Marisela	Phone Number	4136673009 Ext
liddle Name		Fax Number	
ast Name	Fermin-Schon		
Risk Manager			
alutation		Email Address	mpurdy@hchcweb.org
irst Name	Michael	Phone Number	4136673009 Ext
liddle Name		Fax Number	
ast Name	Purdy		
rimary Deeming Cont	act (Individual responsible for comple	ting the deeming application)	
Salutation		Email Address	elake@hchcweb.org
irst Name	Eliza	Phone Number	4132384128 Ext
liddle Name		Fax Number	
ast Name	Lake		
Alternate Deeming Co.	ntact (Individual responsible for assist	ing with the deeming application)	
Salutation		Email Address	tgriswold@hchcweb.org
irst Name	Tabitha	Phone Number	4132384118 Ext
liddle Name		Fax Number	
ast Name	Griswold		
redentialing/Privilegi	ng Contact (Individual responsible for	managing the credentialing and privileging	process)
Salutation		Email Address	brida@hchcweb.org

First Name	Bridget	Phone Number	4132384133 Ext
Middle Name		Fax Number	
Last Name	Rida		
Claims Management Contact	(Individual responsible for the health center's ad	ministrative support to HHS/DO	I, as appropriate, for FTCA claims)
Salutation		Email Address	elake@hchcweb.org
First Name	Eliza	Phone Number	4132384128 Ext
Middle Name		Fax Number	
Last Name	Lake		
Quality Improvement/Quality	Assurance (QI/QA) Contact (Individual responsib	ole for overseeing the QI/QA prog	ram)
Salutation	N/A	Email Address	vdempesy@hchcweb.org
First Name	Vickie	Phone Number	4136673009 Ext 255
Middle Name		Fax Number	
Last Name	Dempesy		

### **Review of Risk Management Systems**

- 1(A). I attest that my health center has implemented an ongoing risk management program to reduce the risk of adverse outcomes that could result in medical malpractice or other health or health-related litigation and that this program requires the following:
  - i. Risk management across the full range of health center activities (for example, patient management including scheduling, triage, intake, tracking, and follow-up);
  - ii. Health care risk management training for health center staff;
  - iii. Completion of quarterly risk management assessments by the health center; and
  - iv. Annual reporting to the governing board of: completed risk management activities; status of the health center's performance relative to established risk management goals; and proposed risk management activities that relate and/or respond to identified areas of high organizational risk.

### [X]Yes[\_]No

If "No", provide an explanation as to any discrepancies from the information identified above.

1(B). By checking "Yes" below, I also acknowledge that failure to implement an ongoing risk management program and provide documentation of such implementation upon request may result in administrative remedies.

# [X]Yes

- 2(A). I attest that my health center has implemented risk management procedures to reduce the risk of adverse outcomes that could result in medical malpractice or other health or health-related litigation. At a minimum, these procedures specifically address the following:
  - i. Identifying and mitigating (for example, through clinical protocols, medical staff supervision) the health care areas/activities of highest risk within the health center's HRSA-approved scope of project, including but not limited to tracking referrals, diagnostics, and hospital admissions ordered by health center providers;
  - ii. Documenting, analyzing, and addressing clinically-related complaints, "near misses", and sentinel events reported by health center employees, patients, and other individuals:
  - iii. Setting annual risk management goals and tracking progress towards those goals;
  - iv. Developing and implementing an annual health care risk management training plan for all staff members that addresses the following identified areas/activities of clinical risk: medical record documentation, follow-up on adverse test results, obstetrical procedures, and infection control, as well as training in Health Insurance Portability and Accountability Act (HIPAA) and other applicable medical record confidentiality requirements; and
  - v. Completing an annual risk management report for the governing board and key management staff that addresses the risk management program activities, goals, assessments, trainings, incidents and procedures.

# [X]Yes[\_]No

If "No", provide an explanation as to any discrepancies from the information identified above.

2(B). I also acknowledge that failure to implement and maintain risk management procedures to reduce the risk of adverse outcomes that could result in medical malpractice or other health or health-related litigation, as further described above, may result in disapproval of this deeming application.

### [X]Yes

2(C). Upload the risk management procedures that address mitigating risk in tracking of referrals, diagnostics, and hospital admissions ordered by health center providers or initiated by the patient.

Referral Tracking (Minimum 1) (Maximum 4)

Document Name	Size	Date Attached	Description		
MED-06 - Tracking Patient Referrals.pdf	205 kB	06/04/2021	HCHC MED-06 Policy - Tracking Patient Referrals		
▼ Hospitalization Tracking	(Minimum 1) (Ma	aximum 4)			
Document Name	Size	Date Attached	Description		
MED-03 - Hospital & ER Follow Up.pdf	131 kB	06/09/2021	HCHC MED-03 Policy - Hospitalization Tracking		
▼ Diagnostic Tracking (mu	▼ Diagnostic Tracking (must include labs and x-rays) (Minimum 1) (Maximum 4)				
Document Name	Size	Date Attached	Description		
MED-02 - Diagnostic & Lab Tracking.pdf	216 kB	06/09/2021	HCHC MED-02 Policy - Diagnostic and Lab Tracking		

- 3(A). I attest that my health center has developed and implemented an annual health care risk management training plan for staff members based on identified areas/activities of highest clinical risk for the health center. These training plans include detailed information related to the health center's tracking/documentation methods to ensure that trainings have been completed by the appropriate staff, including all clinical staff, at least annually. I attest that the training plans at a minimum also incorporate the following:
  - i. Obstetrical procedures (for example, continuing education for electronic fetal monitoring (such as the online course available through ECRI Institute), dystocia drills). Please note: Health centers that provide obstetrical services through health center providers need to include obstetrical training as part of their risk management training plans to demonstrate compliance. This includes health centers that provide prenatal and postpartum care through health center providers, even if they do not provide labor and delivery services;
  - ii. Infection control and sterilization (for example, Blood Borne Pathogen Exposure protocol, Infection Prevention and Control policies, Hand Hygiene training and monitoring program, dental equipment sterilization);
  - iii. HIPAA medical record confidentiality requirements; and
  - iv. Specific trainings for groups of providers that perform various services which may lead to potential risk (for example, dental, pharmacy, family practice).

### [X]Yes[\_]No

If "No", provide an explanation as to any discrepancies from the information identified above.

3(B). Upload the health center's current annual risk management training plans for all staff, including all clinical and non-clinical staff, based on identified areas/activities of highest clinical risk for the health center and that include the items outlined in risk management question 3(A).i-iv of this application. The risk management training plans should also document completion of all required training.

All documents must be from the current or previous calendar year. Any documents dated outside of this period will not be accepted.

# Risk Management Training Plan (Minimum 1) (Maximum 4) Document Name Size Date Attached Description HCHC Training Plan 2021-22.pdf 141 kB 06/21/2021 HCHC Annual Training Plan 2021-2022

3(C). Upload all tracking/documentation tools used to ensure trainings have been completed by all staff, at least annually (for example, excel sheets, training reports).

All documents must be from the last 12 months. Any documents dated outside of this period will not be accepted. The documentation tools provided must be completed and demonstrate that health center staff have completed all required trainings. Blank tools and documentation are not sufficient.

▼ Risk Management Training Plan Tracking and Documentation Tool (Minimum 1) (Maximum 4)			
Document Name	Size	Date Attached	Description
Health Stream Training Records - June 2020-June 2021.pdf	213 kB	06/21/2021	Report generated from HealthStream re HCHC online trainings - June 2021
Infection Control-PPE Training 2020-2021.pdf	185 kB	06/21/2021	Agenda and sign-in sheet for Infection Control/PPE Training 2020-2021

4. Upload documentation (for example, data/trends, reports, risk management committee minutes) that demonstrates that the health center has completed quarterly risk management assessments reflective of the last 12 months.

▼ Risk Management Quarterly Assessments Documentation (Minimum 1) (Maximum 4)				
Document Name	Size	Date Attached	Description	
QI-Risk Mgmt Board Report	171 kB	06/14/2021	HCHC Quarterly Risk Management Presentation to the Board - January-June 2020	

Document Name	Size	Date Attached	Description
Jan-Jun 2020.pdf			

- 5(A). Upload the annual report provided to the board and key management staff on health care risk management activities and progress in meeting goals and documentation provided to the board and key management staff showing that any related follow-up actions have been implemented. The report must be from the current or previous calendar year and must be reflective of the activities related to risk over a 12-month period. Any documents dated outside of this period will not be accepted. The report must include:
  - i. Completed risk management activities (for example, risk management projects, assessments),
  - ii. Status of the health center's performance relative to established risk management goals (for example, data and trends analyses, including, but not limited to, sentinel events, adverse events, near misses, falls, wait times, patient satisfaction information, other risk management data points selected by the health center), and
  - iii. Proposed risk management activities for the next 12-month period that relate and/or respond to identified areas of high organizational risk.

Annual Risk Management Report to Board and Key Management Staff (Minimum 1) (Maximum 4)			
Document Name	Size	Date Attached	Description
QI-Risk Mgmt Board Report Jan-Jun 2020.pdf	171 kB	06/09/2021	HCHC Semi-Annual report to Board on Risk Management Activities - January-June 2020

5(B). Upload proof that the health center board has received and reviewed the report uploaded for risk management question 5(A) of this application (for example, minutes signed by the board chair/board secretary, minutes and signed letter from board chair/board secretary).

All documents must be from the current or previous calendar year. Any documents dated outside of this period will not be accepted.

▼ Proof of Board Review of Annual Risk Management Report (Minimum 1) (Maximum 4)			
Document Name	Size	Date Attached	Description
HCHC Board Minutes 01-14-2021 - excerpted for QI- RM Reports.docx.pdf	135 kB	06/09/2021	Excerpted minutes for HCHC Board meeting approving semi-annual Risk Management report

6. Upload the relevant Position Description of the risk manager who is responsible for the coordination of health center risk management activities and any other associated risk management activities. Please note: The job description must clearly detail that the risk management activities are a part of the risk manager's daily responsibilities.

▼ Risk Management Position Description (Minimum 1) (Maximum 4)				
Document Name	Size	Date Attached	Description	
M. Purdy job descr. CCCSO - RM duties highlighted.pdf	102 kB	06/14/2021	HCHC Risk Manager Job Description - Duties Highlighted	

7(A). Has the health center risk manager completed health care risk management training in the last 12 months?

# [X]Yes[\_]No

If "No", provide an explanation.

7(B). Upload evidence that the risk manager has completed health care risk management training in the last 12 months.

<ul> <li>Annual Risk Manager Trail</li> </ul>	<ul> <li>Annual Risk Manager Training (Minimum 1) (Maximum 4)</li> </ul>				
Document Name	Size	Date Attached	Description		
MPurdy Certificate - Ethical and Risk Management Implications of Complaints and Grievances Part 1 - June 2021.pdf	358 kB	06/17/2021	Certificate of completion for M. Purdy - Ethical and Risk Management Implications of Complaints and (+ View More)		

### Quality Improvement/Quality Assurance Plan (QI/QA)

- 1(A). I attest that my health center has board-approved policies (for example, a QI/QA plan) that demonstrate that the health center has an established QI/QA program that, at a minimum, demonstrates that the QI/QA program addresses the following:
  - i. The quality and utilization of health center services;
  - ii. Patient satisfaction and patient grievance processes; and
  - iii. Patient safety, including adverse events.

# [X]Yes[\_]No

If "No", provide an explanation as to any discrepancies from the information identified above.

- 1(B). I attest that my health center has QI/QA program operating procedures or processes that, at a minimum, address the following:
  - i. Adhering to current evidence-based clinical guidelines, standards of care, and standards of practice in the provision of health center services, as applicable;
  - ii. Identifying, analyzing, and addressing patient safety and adverse events and implementing follow-up actions, as necessary;
  - iii. Assessing patient satisfaction;
  - iv. Hearing and resolving patient grievances;
  - v. Completing periodic QI/QA assessments on at least a quarterly basis to inform the modification of the provision of health center services, as appropriate; and
  - vi. Producing and sharing reports on QI/QA to support decision-making and oversight by key management staff and by the governing board regarding the provision of health center services.

### [X]Yes[\_]No

If "No", provide an explanation as to any discrepancies from the information identified above.

2. Upload documentation that the health center has performed QI/QA assessments on a quarterly basis (for example, through QI/QA report(s), QI/QA committee minutes, or QI/QA assessments) reflective of the last 12 months.

All documents must be from the current or previous calendar year. Any documents dated outside of this period will not be accepted. **Such documentation must, at a minimum, demonstrate the following:** 

- i. QI/QA assessments have been completed on at least a quarterly basis over the past calendar year by the health center's physicians or other licensed health care professionals; and
- ii. QI/QA assessments over the past calendar year that include assessing the following:
  - a. Provider adherence to current evidence-based clinical guidance, standards of care, and standards of practice in the provision of health center services, as applicable; and
  - b. The identification of any patient safety and adverse events and the implementation of related follow-up actions, as necessary.

### ▼ QI/QA Assessments (Maximum 4) **Document Name** Date Attached Description Size QI-RM Committee Minutes 101 kB 06/22/2021 Excerpted QI Committee minutes - Dental Peer Review report to Committee - March 2021 3-16-21 - Excerpted.pdf Excerpted QI Committee minutes - Medical Peer Review overview report to Committee - December **QI-RM Committee Minutes** 06/22/2021 106 kB 12-15-20 - Excerpted.pdf Medical Peer Review Reports -129 kB HCHC Medical Peer Review Reports - Q3 and Q4 06/22/2021 Q3 and Q4.pdf

If you are unable to upload documentation that demonstrates the above, provide an explanation:

**3(A).** Upload the most recent QI/QA report that has been provided to key management staff and to the governing board. The report must be from the current calendar year or the previous calendar year.

▼ QI/QA Report (Minimum 1) (Maximum 4)				
Document Name	Size	Date Attached	Description	
QI-Risk Mgmt Board Report Jan-Jun 2020.pdf	171 kB	06/04/2021	QI-Risk Management Board Report January-June 2020	

3(B). Upload governing board minutes or other documentation to demonstrate that the Ql/QA report uploaded for question 3(A) was shared with and discussed by key management staff and by the governing board to support decision-making and oversight regarding the provision of health center services. The minutes should include reference to the report uploaded for Ql/QA question 3(A) in this application. The minutes must be from the current calendar year or the previous calendar year.

▼ Governing Board Minutes (Minimum 1) (Maximum 4)				
Document Name	Size	Date Attached	Description	
HCHC Board Minutes 01-14-2021 - excerpted for QI Reports.docx.pdf	135 kB	06/04/2021	HCHC Board meeting minutes - 01/14/2021 - vote to accept QI Report	

4. Upload the relevant Position Description(s) that describe the responsibilities of the individual(s) who oversee the QI/QA program, including ensuring the implementation of QI/QA operating procedures and completion of QI/QA assessments, monitoring QI/QA outcomes, and updating QI/QA operating procedures. Please note: The job description must clearly detail that the QI/QA activities are a part of the individual's daily responsibilities.

<ul> <li>QI/QA Position Descriptions</li> </ul>	s (Maximum 4)		
<b>Document Name</b>	Size	Date Attached	Description

Document Name	Size	Date Attached	Description
COO Job Description 2021 - QI Responsibilities Highlighted.pdf	101 kB	06/14/2021	HCHC COO Job Description - QI Duties Highlighted 2021

5. Has the health center implemented a certified Electronic Health Record for all health center patients?

### [X]Yes [\_] No

If No, describe the health center's systems and procedures for maintaining a retrievable health record for each patient, the format and content of which is consistent with both federal and state law requirements.

6(A). I attest that my health center has implemented systems and procedures for protecting the confidentiality of patient information and safeguarding this information against loss, destruction, or unauthorized use, consistent with federal and state requirements.

# [X]Yes[\_]No

If "No", provide an explanation as to any discrepancies from the information identified above.

6(B). I also acknowledge and agree that failure to implement and maintain systems and procedures for protecting the confidentiality of patient information and safeguarding this information against loss, destruction, or unauthorized use, consistent with federal and state requirements, may result in disapproval of this deeming application.

### [X]Yes

7. Indicate whether you currently have an active condition or any other enforcement action on your Health Center Program award related to QI/QA.

### [\_] Yes [ X ] No

If Yes, indicate the date that the condition was imposed and its source (for example, Operational Site Visit, Service Area Competition application) through which your entity received this condition. Also indicate the specific nature of the condition, including the finding and reason why the condition was imposed. Describe your entity's plan to remedy the deficiency that led to imposition of the condition and the anticipated timeline by which the plan is expected to be fully implemented.

Please note: The presence of certain award conditions and/or enforcement actions related to quality improvement/quality assurance may demonstrate noncompliance with FTCA Program requirements and may result in disapproval of deemed status.

### **Credentialing and Privileging**

- 1(A). I attest that my health center has implemented a credentialing process for all clinical staff members (including for licensed independent practitioners and other licensed or certified health care practitioners, and other clinical staff providing services on behalf of the health center who are health center employees, individual contractors, or volunteers). I also attest that my health center has operating procedures for the initial and recurring review of credentials, and responsibility for ensuring verification of all of the following:
  - i. Current licensure, registration, or certification using a primary source;
  - ii. Education and training for initial credentialing, using:
    - ${\bf a.\ Primary\ sources\ for\ licensed\ independent\ practitioners;}$
    - b. Primary or other sources for other licensed or certified practitioners and any other clinical staff;
  - iii. Completion of a query through the National Practitioner Databank (NPDB);
  - iv. Clinical staff member's identity for initial credentialing using a government issued picture identification;
  - v. Drug Enforcement Administration registration (if applicable); and
  - vi. Current documentation of Basic Life Support training.

## [X]Yes[\_]No

If "No", provide an explanation.

1(B). I also acknowledge and agree that failure to implement and maintain a credentialing process as further described above may result in disapproval of this deeming application.

## [X]Yes

2(A). I attest that my health center has implemented privileging procedures for the initial granting and renewal of privileges for clinical staff members (including for licensed independent practitioners and other licensed or certified health care practitioners who are health center employees, individual contractors, and volunteers). I also attest that my health center has privileging procedures that address all of the following:

- i. Verification of fitness for duty, immunization, and communicable disease status;
- ii. For initial privileging, verification of current clinical competence via training, education, and, as available, reference reviews;
- iii. For renewal of privileges, verification of current clinical competence via peer review or other comparable methods (for example, supervisory performance reviews); and
- iv. Process for denying, modifying or removing privileges based on assessments of clinical competence and/or fitness for duty.

### [X]Yes[\_]No

If "No", provide an explanation as to any discrepancies from the information identified above.

2(B). I also acknowledge and agree that failure to implement and maintain a privileging process for the initial granting and renewal of privileges for clinical staff members, including operating procedures as further described above, may result in disapproval of this deeming application.

### [ X ] Yes

3. Upload the health center's credentialing and privileging operating procedures that address all credentialing and privileging components listed in questions 1(A) & 2(A) above. Please note: Procedures that are missing any of the components referenced in the credentialing and privileging section questions 1(A) & 2(A) of this application will be interpreted as the health center not implementing those missing components.

<ul> <li>Credentialing and Privileg</li> </ul>	ging Operating F	Procedures (Mini	mum 1) (Maximum 4)
Document Name	Size	Date Attached	Description
HR-03 Credentialing and Privileging Policy.pdf	1 MB	06/04/2021	HCHC Credentialing and Privileging Policy - October 2020

4. I attest that my health center maintains files or records for our clinical staff (for example, employees, individual contractors, and volunteers) that contain documentation of licensure, credentialing verification, and applicable privileges, consistent with the health center's operating procedures.

### [X]Yes[\_]No

If "No", provide an explanation as to any discrepancies from the information identified above.

- 5. I attest that if my health center has contracts with provider organizations (for example, group practices, staffing agencies) or formal, written referral agreements with other provider organizations that provide services within its scope of project, the health center ensures (for example, through provisions in formal, written referral agreements, contracts, other documentation) that such providers are:
  - i. Licensed, certified, or registered as verified through a credentialing process, in accordance with applicable federal, state, and local laws; and
  - ii. Competent and fit to perform the contracted or referred services, as assessed through a privileging process.

Select N/A if the health center does not contract with provider organizations or have any formal, written referral agreements with other provider organizations.

### [X]Yes[\_]No[\_]N/A

If "No", provide an explanation as to any discrepancies from the information identified above.

- Please note: "A contract between a covered entity and a provider's corporation does not confer FTCA coverage on the provider. Services provided strictly pursuant to a contract between a covered entity and any corporation, including eponymous professional corporations (defined as a professional corporation to which one has given one's name, for example, John Doe, LLC, and consisting of only one health care provider), are not covered under FSHCAA and the FTCA." This is further described in the FTCA Health Center Policy Manual.
- 6. Indicate whether you currently have an active condition or any other enforcement action on your Health Center Program award related to credentialing or privileging.

### [\_] Yes [ X ] No

If Yes, indicate the date and source (for example, Operational Site Visit, Service Area Competition application) through which you received this condition or other enforcement action. Also indicate the specific nature of the condition or other enforcement action, including the finding and reason why it was imposed, such as failure to verify licensure, etc. Describe your entity's plan to remedy the deficiency that led to imposition of the condition or enforcement action and the anticipated timeline by which the plan is expected to be fully implemented.

Please note: The presence of certain award conditions and/or enforcement actions related to credentialing and privileging may demonstrate noncompliance with FTCA Program requirements and may result in disapproval of deemed status.

## Claims Management

- 1(A). I attest that my health center has a claims management process for addressing any potential or actual health or health-related claims, including medical malpractice claims, which may be eligible for FTCA coverage. My health center's claims management process includes information related to how my health center ensures the following:
  - i. The preservation of all health center documentation related to any actual or potential claim or complaint (for example, medical records and associated laboratory and x-ray results, billing records, employment records of all involved clinical providers, clinic operating procedures); and
  - ii. That any service of process/summons that the health center or its provider(s) receives relating to any alleged claim or complaint is promptly sent to the HHS, Office of the General Counsel, General Law Division, per the process prescribed by HHS and as further described in the FTCA Health Center Policy Manual.

### [X]Yes[\_]No

If "No", provide an explanation as to any discrepancies from the information identified above.

1(B). I also acknowledge and agree that failure to implement and maintain a claims management process as described above may result in disapproval of this deeming application.

### [X]Yes

1(C). Upload documentation of the health center's claims management process (for example, claims management procedures) for addressing any potential or actual health or health-related claims, including medical malpractice claims, that may be eligible for FTCA coverage. Please note: This process must include the items outlined in Claims Management question 1(A) of this application.

If answer to 1(A) is Yes, attachment required; if answer to 1(A) is No, no attachment is required.

### Claims Management Procedures (Maximum 4)

Document Name	Size	Date Attached	Description
HCHC Claims Management Procedure 2021.pdf	1 MB	06/14/2021	HCHC Claims Management Procedure 2021

2(A). Has the health center had any history of claims under the FTCA? (Health centers should provide any medical malpractice claims or allegations that have been presented during the past 5 years.)

### [\_] Yes [ X ] No

If Yes, list each claim below

2(B). I agree that the health center will cooperate with all applicable Federal government representatives in the defense of any FTCA claims.

### [X]Yes [\_] No

If "No", provide an explanation.

3(A). I attest that my health center informs patients using plain language that it is a deemed Federal PHS employee via its website, promotional materials, and/or within an area(s) of the health center that is visible to patients. For example: "This health center receives HHS funding and has Federal PHS deemed status with respect to certain health or health-related claims, including medical malpractice claims, for itself and its covered individuals."

### [X]Yes [\_] No

If "No", provide an explanation as to any discrepancies from the information identified above.

3(B). Include a screenshot to the exact location where this information is posted on your health center website, or attach the relevant promotional material or pictures.

If answer to 3(A) is Yes, either Screenshot control or FTCA Promotional Materials required; if answer to 3(A) is No, no screenshot or FTCA Promotional Materials is required.

<ul><li>Screenshot (Maximum 4)</li></ul>			
Document Name	Size	Date Attached	Description
HCHC Website Home Page Screenshot - FTCA language.pdf	70 kB	05/07/2021	Screenshot of HCHC's home page, with FTCA language plainly included

### ▼ FTCA Promotional Materials (Maximum 4)

No documents attached

3(C). Upload the relevant Position Description(s) that describe the health center's designated individual(s) who is responsible for the management and processing of claims-related activities and serves as the claims point of contact. The job description must clearly detail that the claims management activities are a part of the individual's daily responsibilities.

# ▼ Claims Management Position Descriptions (Minimum 1) (Maximum 6)

•	•	, , ,	,
Document Name	Size	Date Attached	Description
E. Lake job descr. CEO.pdf	134 kB	05/07/2021	Job description for CEO with FTCA Claims Management responsibility highlighted

### Supporting Documentation

▼ Other Supporting Documentation (Maximum 20)

No documents attached

### **Certification and Signatures**

 $\label{lem:completion} \textbf{Completion of this section by a typed name will constitute signature on this application.}$ 

I, Eliza Lake, declare under the penalty of perjury that all statements contained in this application and any accompanying documents are true and correct, with full knowledge that all statements made in this application are subject to investigation and that any material false statement or omission in response to any question may result in denial or subsequent revocation of coverage.

I understand that by printing my name I am signing this application.

Please note – this must be signed by the Executive Director, as indicated in the Contact Information Section of the FTCA application. If not signed by the Executive Director, the application will be returned to the health center.

### **Volunteers Questions**

Is the health center sponsoring any volunteer health professionals (VHP) [This includes Redeeming eligible Volunteer Health Professionals or Initial deeming Volunteer Health Professionals]?

### [\_] Yes [ X ] No

(i) Please note, if you select "No", your health center must still complete and submit the required application for health center deeming for calendar year (CY) 2022 in order to receive consideration by HRSA for FTCA medical malpractice liability coverage. Health centers are responsible for ensuring that their deeming application(s) have been successfully submitted to HRSA through the EHB.

Public Burden Statement: An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The OMB control number for this project is 0906-0035, 0906-0032. Public reporting burden for this collection of information is estimated to average 2.5 hours per response, including the time for reviewing instructions, searching existing data sources, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to HRSA Reports Clearance Officer, 5600 Fishers Lane, Room 14N39, Rockville, Maryland, 20857.

Application Type: New

# Program Specific Form(s) - Review

00190932: Hilltown Community Health Centers, Inc.

Announcement Number: HRSA-21-114 Announcement Name: American Rescue Plan -

Health Center Construction and Capital

Improvements

Total Federal Requested Amount: \$605,622.00 Eligible Formula Amount: \$605,622.00

Resources If

**Proposal Cover Page** 

As of 06/23/2021 11:38:41 AM

 $\textbf{OMB Number: } 0915\text{-}0285 \ \ \textbf{OMB Expiration Date: } 3/31/2023$ 

Due Date: 06/24/2021 (Due In: 1 Days)

1. Applicant Eligibility

Provide the eligible H80 grant number:

(Example: H80CS00001)

H80CS00601

2. Planned Activities

Provide a comprehensive, consolidated description of the proposed project(s), including:

• The alteration, renovation, construction, expansion, and other capital improvements needed to modify, enhance, and expand health care infrastructure.

Approximately 4 pages (Max 8000 characters with spaces):

Hilltown Community Health Centers, Inc (HCHC) was founded in 1950 to serve the rural communities of western Hampshire and Hampden Counties of Massachusetts. We are the only provider of medical, dental, behavioral health, and optometry services in this region, and the largest social services provider with a family center, domestic violence advocacy program, health insurance navigators, and a robust Community Health Worker Program. HCHC is planning to complete various alterations and renovations to its Worthington and Huntington Health Centers to address systems and infrastructure that have needed attention for many years. The Worthington Health Center building was first opened in 1965, and was added onto over the intervening 55 years. The Huntington Health Center was built in the early 1990s and expanded once in the intervening 30 years. There are, therefore, a number of changes that need to be made to their interior and support systems solely to keep the buildings working well and able to support the critical services offered by HCHC.. We are requesting H8E funds for the following: - Repaving the parking lots that serve both patients and staff members. Our parking lots have not been resurfaced in many years, and due to our harsh New England winters they are deteriorating quickly, including substantial potholes. This creates a risk for HCHC patients and staff and is very unsightly. While temporary patches are short-term fixes, repaving the parking lot with new parking lines is important for the building's longer-term usage. -Installing a "rat slab." When the medical wing at the Worthington Health Center was built, the plans called for only a dirt crawl space under the majority of the building. This was done, we believe, for cost reasons, but it has meant 20 years of issues with moisture management. We propose to use the H8E funds to pour a "rat slab" or concrete slab under the building, in the crawl space, to mitigate these issues. - Reconstruction of wheelchair ramps at both sites that need to be improved to ensure safe and equitable access to our buildings. The current ramps are needing consistent patches and repairs, and need to be completely reconstructed to ensure years of access to come. - HCHC's bathrooms in the Huntington and Worthington Health Centers have not been renovated in many years, and require upgrades for utility and efficiency purposes. - In Spring of 2021, HCHC hired an HVAC engineer as a consultant to do a full assessment of our existing systems at both sites. He is charged with assessing their ability both to adequately heat and cool the sites, as well as ensuring that they meet all state and federal requirements for air filtration. When the COVID pandemis hit in early 2020, HCHC invested in HEPA filtration for all of it sites, but these measures were temporary. In addition, the existing systems are old and need constant repair. For the health, safety, and comfort of our patients and staff, we will implement the consultant's recommendations regarding the upgrade and possible complete replacement of our HVAC systems at both sites. - HCHC has stand-by generators at both sites that were purchased over a decade ago that need to be replaced. As extreme weather events become more common, and given our rural location and the vulnerability that comes with relying on long transmission lines with little redundancy, we need to repace the generators with emergency generators that instantly maintain power, as opposed to the current 30 second delay, which is unacceptable for our dental practice, in particular. - Both clinical and administrative spaces in both sites require repainting and replacement of worn flooring. These are items that have been neglected due to lack of funds for many years, and are required to ensure the safety and comfort, as well as the visual appeal, of our sites.

# **Consolidated Budget**

As of 06/23/2021 11:38:41 AM

OMB Number: 0915-0285 OMB Expiration Date: 3/31/2023

Notes:

This page is created by combining the budget pages from all projects and therefore cannot be edited. If edits to this form are desired, please go to the individual budget forms to make those changes.

	to mane arose enangeer			
Serial Numbe r	Cost Classification	Total Cost (a)	Costs Not Allowable for Participation (b)	Total Allowable Costs (c = a- b)
1	Administrative and legal expenses	\$0	\$0	\$0
2	Land, structures, rights-of-way, appraisals, etc.	\$0	\$0	\$0
3	Relocation expenses and payments	\$0	\$0	\$0
4	Architectural and engineering fees	\$0	\$0	\$0
5	Other architectural and engineering fees	\$0	\$0	\$0

6	Project inspection fees	\$0	\$0	\$0
7	Site work	\$0	\$0	\$0
8	Demolition and removal	\$0	\$0	\$0
9	Construction	\$605,622	\$0	\$605,622
10	Equipment	\$0	\$0	\$0
11	Miscellaneous	\$0	\$0	\$0
12	SUBTOTAL (sum of lines 1-11)	\$605,622	\$0	\$605,622
13	Contingencies	\$0	\$0	\$0
14	SUBTOTAL (sum of lines 12 and 13)	\$605,622	\$0	\$605,622
15	Project (program) income	\$0	\$0	\$0
16	TOTAL PROJECT COSTS	\$605,622	\$0	\$605,622
17	Federal assistance requested Federal Percentage Share : 100.00 %			\$605,622

### Certification

☑ I certify that the above statements are accurate and true, and the total request for funding is less than or equal to the total amount of funding made available through this funding opportunity.

# **Project Cover Page**

**As of** 06/23/2021 11:38:41 AM

OMB Number: 0915-0285 OMB Expiration Date: 3/31/2023

Project Informat	Project Information								
Project Title	Huntington Health Center	Project Type	Alteration/Renovation of an Existing Facility	Project Tracking Number	190932-02	Amount requested in this project	\$310,311.00		

### 1. Site Information

Improved Project Square Footage (total square feet of new construction/expansion 11500 and/or the altered/renovated area):

Note: Include square footage of the physical facility and external parking lot, as applicable. For example, if a project involves construction of a new facility, indicate the sum of the interior square footage and the parking lot area. If the project involves expansion of an existing facility, indicate the sum of the square footage of the new addition and any other area where renovation activities occurred. If the project involves renovation activities, indicate the square footage of the area impacted by renovation activities. If the project involves equipment only, the improved square footage is not applicable.

### 2. Project Description

Provide a detailed description of the planned activities occurring at the physical site. The project description should include:

- Specific dimensions, square footage, and clinical and non-clinical area(s) to be impacted
- · Number of new rooms or areas added or improved
- Purchases of clinical and/or non-clinical moveable equipment items, including replacement mobile vans
- Creation of a new stand-alone structure
- Expansion of an existing structure to increase the total square footage
- . Improvement and/or reconfiguration of the interior arrangements of an existing facility
- Installation of permanently affixed equipment
- Modifications and/or repairs to the building exterior (including windows)
- · Heating, ventilation, and air-conditioning (HVAC) modifications (including the installation of climate control and duct work)
- Electrical upgrades and/or plumbing work

### Approximately 4 pages (Max 8000 Characters with spaces)

The Huntington Health Center totals 11,500 square feet for both clinical and non-clinical space. The activities planned will impact the entirety of the health center in varying degrees. Additionally, the exterior parking area of approximately 15,000 square feet will be affected. The project includes the following items: Resurfacing existing pavement in parking area, replacement of worn or damaged fixtures and cabinetry in all bathrooms, assessment and optimization of HVAC systems to improve air cleanliness, upgrade of emergency power source, re-painting or touch up of all interior spaces, replacing worn flooring, and reconstruction of existing wheelchair ramps. During this project, we anticipate purchasing the following pieces of non-movable, fixed equipment: Standby power generator, and various HVAC components. Besides these items we do not intend to install other permanently fixed equipment. The generator would be replacing an existing one and the HVAC system may require additional duct work and modifications that are still being determined by the engineer. The majority of the work being performed is maintaining and improving existing items and there will not be a reconfiguration, expansion, or substantive alteration to any existing area.

### 3. Project Management

• Identify the individual responsible for managing the project and certify their awareness that participation in a one year post-period evaluation will require

updated information for a person of contact.

• Describe the capacity to manage, implement and evaluate your proposed activities. This may be a person or entity accountable in your organization for the implementation and oversight of the project.

Approximately 2 pages (Max 4000 Characters with spaces)

John Melehov, CFO, will manage the project in coordination with Russ Jordan, HCHC's Facilities Manager. Russ Jordan is a licensed general contractor in the state of Massachusetts, and has extensive experience managing construction projects much larger than these alterations and renovations. He, with John's oversight, will ensure that the project will follow all state and local regulations, and will ensure that all HCHC procurement rules are adhered to. They will report progress regularly to the Facilities Committee of the Board of Directors, which will provide a monthly report to the full Board.

### 4. Project Timeline

Provide a timeline to achieve the planned activities and the number of months for each of the applicable milestones within the 3-year (36 months) period of performance:

- 1. Planning
- 2. Design
- 3. Obtaining required permits and/or variances
- 4. Meeting Federal environmental and historic preservation requirements
- 5. Solicitation of bids and awarding of contracts, alteration/renovation or construction period

08/2024

6. The expected project completion date

Describe the current status of the project including any steps that may have been accomplished to date.

NOTE: Proposed alteration/renovation and construction/expansion physical activities associated with the project or connected activities (e.g., site grading, installation of utilities, demolition) may not have started before the award date. Conditions of the grant award must be met and lifted through a Notice of Award prior to physical activities commencing.

### Project Completion Date:

Approximately 1 page (Max 2000 Characters with spaces)

The project is scheduled to begin September 2021. During this first month we plan to have our parking area re-paved. The area covered is identical to the existing area and is considered routine maintenance, no design required. Currently we are in the process of obtaining bids and planning for logistical complications surrounding patient flow and parking. Procurement for interior maintenance has begun and interior upgrades will commence as early as November 2021 and progress though the entire three year interval. The entire budget period will be required as we do not plan on closing any portion of the health center and work will be completed off-hours. This includes interior painting, bathroom fixture and cabinetry replacement, and flooring replacement. These tasks are considered routine maintenance and do not requires designs. HVAC system assessment by a contracted HVAC engineer has already begun and a formal proposal for alteration will be in place soon. The procurement process for the installation will begin promptly when the engineer has completed recommendations. With guidance from the engineer, we plan to begin HVAC upgrades in September 2021 and continue throughout the three year period. Generator upgrades will commence in May of 2022 and should be completed that same month. We are currently soliciting bids from qualified contractors for generators that will meet all of the facility's in case of a long-term power outage. Wheelchair ramp reconstruction will commence in June of 2022 and should be completed within 30 days of start. We are currently soliciting bids from qualified contractors. All permitting is to be conducted by the contractor selected for each discrete task. If a design is required, this will be their responsibility and will be obtained after the contractor is selected. Contractors will be selected in accordance with Hilltown Community Health Center's procurement rules.

### Attachments:

Provide the following documents related to this site:

## ▼ Attachment 1: Project Budget Justification (Minimum 1) (Maximum 1)

<b>Document Name</b>	Size	Date Attached	Description
HCHC Project Budget - Huntington Health Center Final.xlsx	13 kB	06/23/2021	Project Budget Justification - Huntington Health Center

Download Template				
Name		Description		Options
EID Checklist		Template for EID	) Checklist	Download <b>T</b>
▼ Attachment 2: Environmenta	al Information D	ocumentation (E	ID) Checklist (Minimum 1) (Maximum 1)	
Attachment 2: Environmenta  Document Name	al Information D	Date Attached	, , , ,	

# Valuation Attachment 3: Floor Plans/Schematic Drawings/Site Plan (Minimum 1) (Maximum 2) Document Name Size Date Attached Description Huntington Health Ctr Site Plan.pdf 2 MB 06/23/2021 Site Plan for Huntington Health Center

# **Budget (SF-424C)**

As of 06/23/2021 11:38:41 AM

OMB Number: 0915-0285 OMB Expiration Date: 3/31/2023

Project I	Informa	tion						
Project	Title	Huntington Health Center	Project Type	Alteration/Renovation of an Existing Facility	Project Tracking Number	190932-02	Amount requested in this project	\$295,311.00
Serial Numbe r	Cost C	Classification		Total Cost (a)	Costs Not A	Allowable for Part	•	Illowable Costs (c = a- b)
1	Administrative and legal expenses			\$0	)	\$0		\$0.00
2	Land, structures, rights-of-way, appraisals, etc.			\$6	)	\$0		\$0.00
3	Relocation expenses and payments			\$(	)		\$0.00	
4	Architectural and engineering fees			\$0	)		\$0.00	
5	Other	architectural and enginee	ring fees	\$(	)		\$0.00	
6	Projec	t inspection fees		\$0	)		\$0.00	
7	Site w	ork		\$0		\$0		\$0.00
8	Demol	lition and removal		\$0	)		\$0	\$0.0
9	Const	ruction		\$295,31	1		\$0	\$295,311.0
10	Equipr	ment		\$0	)		\$0	\$0.00
11	Miscel	llaneous		\$0	)		\$0	\$0.00
12	SUBT	OTAL (sum of lines 1-11)		\$295,31	1		\$0	\$295,311.00
13	Contin	ngencies		\$0		\$0		\$0.00
14	SUBT	OTAL (sum of lines 12 an	d 13)	\$295,311		\$0		\$295,311.00
15	Projec	et (program) income		\$0	)		\$0	\$0.00
16	TOTAL	L PROJECT COSTS		\$295,31	1		\$0	\$295,311.00
17		al assistance requested al Percentage Share : 10	00.00 %					\$295,311.00

# **Funding Sources**

As of 06/23/2021 11:38:41 AM

OMB Number: 0915-0285 OMB Expiration Date: 3/31/2023

Project Informat	tion								
Project Title	Huntington He Center	alth Project Type	Alteration/Renovation of an Existing Facility	Project Tracking Number	190932-02	nount requested this project	\$295,311.00		
Funding Sources Information									
1. Total Project (	•	\$295,311.00							
2. Federal Grant (From cell 17c o form)	•	\$295,311.00							
3. Other Funding Sources  Amount Section (a)		Amount Secured (a)	Amount Co		Amount Forthcoming (c)		otal + b + c)		
3a. State Grants	•		\$0.00	\$0.00	\$0.	.00	\$0.00		
3b. Local Funding	g 🚯		\$0.00	\$0.00	\$0.	.00	\$0.00		

3c. Other Federal Funding (i)	\$0.00	\$0.00	\$0.00	\$0.00
3d. Private/Third Party Funding	\$0.00	\$0.00	\$0.00	\$0.00
3e. Other Project Financing (i)	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Funding Sources	\$0.00	\$0.00	\$0.00	\$0.00

# **Equipment List**

As of 06/23/2021 11:38:41 AM

OMB Number: 0915-0285 OMB Expiration Date: 3/31/2023



# Alert:

This form is not applicable to you as you have not requested federal funds for the Equipment category in the Budget (SF-424C) form of this application.

# Form 5B - Service Sites

As of 06/23/2021 11:38:41 AM

OMB Number: 0915-0285 OMB Expiration Date: 3/31/2023

Project Informa	ition							
Project Title	Huntington Health Center	Project Type	Alteration/Renovation of an Existing Facility	Project Tracking Number	190932-02	Amount requested in this project	\$295,311.00	
HUNTINGTON I	HEALTH CENTER (BPS-	H80-003134)				Action Status: P	icked from Scop	
Site Name		HUNTINGTON F	HUNTINGTON HEALTH CENTER		Physical Site Address		73 Russell Rd, Huntington, MA 01050-9777	
Site Type		Service Delivery Site		Site Phone Number		(413) 667-3009	(413) 667-3009	
Web URL		www.hchcweb.or	g					
Location Type		Permanent		Site Setting		All Other Clinic Types		
Date Site was	Added to Scope	1/6/1987		Site Operational By		1/6/1987		
FQHC Site Med Status	dicare Billing Number	This site has a Medicare billing number		FQHC Site Medicare Billing Number		221840		
FQHC Site Nat Identification (		1518946904		Total Hours of Opera	ation	64		
Months of Ope	ration	May, June, July,	August, January, February	y, March, April, Septemb	oer, October, Decen	mber, November		
Number of Cor Locations	ntract Service Delivery			Number of Intermittent Sites		0		
Site Operated	by	Grantee						
Organization	Information							
- gamza:			No Organiza	tion Added				
Service Area Z	ip Codes	01098, 01034, 0	1085, 01008, 01027, 0108	9, 01077, 01050, 01071	1, 01223, 01011			

# **Other Requirements For Sites**

As of 06/23/2021 11:38:41 AM

OMB Number: 0915-0285 OMB Expiration Date: 3/31/2023

Project Information									
Project Title	Huntington Health Center	Project Type	Alteration/Renovation of an Existing Facility	Project Tracking Number	190932-02	Amount requested in this project	\$295,311.00		

Site Information	
Name of Service Site	HUNTINGTON HEALTH CENTER
Site Address	73 Russell Rd, Huntington, MA 01050-9777

1. Site Control and Federal Interest
1a. Identify current status of property (If 'Leased', please provide Landlord Letter of Consent)

[X] Owned [_] Leased			
1b. If Leased, please check the	following:		
☐ The applicant certifies the follow			
The existing lease will provi The existing lease is consis We understand and accept	tent with the prop	oosed scope of pro	
2. Cultural Resource Assessmen	nt and Historic F	reservation Con	siderations
2a. Was the project facility cons	tructed prior to	1975?	
∐ Yes <b>[X]</b> No			
2b. Is the proposed facility 50 years	ears or older?		
Yes [X] No			
	tions to the exte	erior of the facilit	de: y (e.g., roof, HVAC, windows, siding, signage, exterior painting, generators) or footprint, parking lot, sidewalks, utilities)?
[X] Yes [_] No			
2d. Does the project involve alte	eration/renovation	on/repair to a pro	ject facility that is architecturally, historically, or culturally significant?
∐ Yes [X] No			
2e. Is the site located on Native	American, Alas	kan Native, Nativ	e Hawaiian, or equivalent culturally significant lands?
∐ Yes [X] No			
Attachments:			
Provide a copy of the title, deed	, or lease for the	e project.	
▼ Attachment 4: Property Info	rmation (Minimu	um 1) (Maximum	1)
<b>Document Name</b>	Size	Date Attached	Description
Huntington Health Center - Deed 2012.pdf	372 kB	06/23/2021	HCHC's Warranty Deed for Huntington Health Center property - 2012

Upload the Landlord Letter of Consent document only if you indicated that the property status is 'Leased' in question 1a of this form. Otherwise, do not upload the document.

Attachment 5: Landlord Letter of Consent (Maximum 1)

No documents attached

# **Add Site Checklist**

As of 06/23/2021 11:38:41 AM

OMB Number: 0915-0285 OMB Expiration Date: 3/31/2023



### Alert:

You can only provide information in the Add Site Checklist form if you have added a new service site in the Form 5B: Service Sites form of this application.

# **Project Cover Page**

As of 06/23/2021 11:38:41 AM

OMB Number: 0915-0285 OMB Expiration Date: 3/31/2023

Project Information									
Project Title	Worthington Health Center	Project Type	Alteration/Renovation of an Existing Facility	Project Tracking Number	190932-03	Amount requested in this project	\$310,311.00		

### 1. Site Information

Improved Project Square Footage (total square feet of new construction/expansion 10950 and/or the altered/renovated area):

Note: Include square footage of the physical facility and external parking lot, as applicable. For example, if a project involves construction of a new facility, indicate the sum of the interior square footage and the parking lot area. If the project involves expansion of an existing facility, indicate the sum of the square

footage of the new addition and any other area where renovation activities occurred. If the project involves renovation activities, indicate the square footage of the area impacted by renovation activities. If the project involves equipment only, the improved square footage is not applicable.

### 2. Project Description

Provide a detailed description of the planned activities occurring at the physical site. The project description should include:

- . Specific dimensions, square footage, and clinical and non-clinical area(s) to be impacted
- . Number of new rooms or areas added or improved
- · Purchases of clinical and/or non-clinical moveable equipment items, including replacement mobile vans
- Creation of a new stand-alone structure
- Expansion of an existing structure to increase the total square footage
- · Improvement and/or reconfiguration of the interior arrangements of an existing facility
- · Installation of permanently affixed equipment
- . Modifications and/or repairs to the building exterior (including windows)
- · Heating, ventilation, and air-conditioning (HVAC) modifications (including the installation of climate control and duct work)
- Electrical upgrades and/or plumbing work

### Approximately 4 pages (Max 8000 Characters with spaces)

The Worthington Health Center totals approximately 10,00 square feet for both clinical and non-clinical space. The activities planned will impact the entirety of the health center in varying degrees. Additionally, the exterior parking area of approximately 15,000 square feet will be affected. The project includes the following items: Resurfacing existing pavement in parking area, replacement of worn or damaged fixtures and cabinetry in all bathrooms, assessment and optimization of HVAC systems to improve air cleanliness, upgrade of emergency power source, re-painting or touch up of all interior spaces, replacing worn flooring, installing a concrete rat slab in a crawl space under the Medical Wing, and reconstruction of existing wheelchair ramps. During this project, we anticipate purchasing the following pieces of fixed, immovable equipment: Standby power generator, and various HVAC components. Besides these items we do not intend to install other permanently fixed equipment. The generator would be replacing an existing one and the HVAC system may require additional duct work and modifications that are still being determined by the engineer. The majority of the work being performed is maintaining and improving existing items and there will not be a reconfiguration, expansion, or substantive alteration to any existing area.

### 3. Project Management

- Identify the individual responsible for managing the project and certify their awareness that participation in a one year post-period evaluation will require updated information for a person of contact.
- Describe the capacity to manage, implement and evaluate your proposed activities. This may be a person or entity accountable in your organization for the implementation and oversight of the project.

# Approximately 2 pages (Max 4000 Characters with spaces)

John Melehov, CFO, will manage the project in coordination with Russ Jordan, HCHC's Facilities Manager. Russ Jordan is a licensed general contractor in the state of Massachusetts, and has extensive experience managing construction projects much larger than these alterations and renovations. He, with John's oversight, will ensure that the project will follow all state and local regulations, and will ensure that all HCHC procurement rules are adhered to. They will report progress regularly to the Facilities Committee of the Board of Directors, which will provide a monthly report to the full Board.

### 4. Project Timeline

Provide a timeline to achieve the planned activities and the number of months for each of the applicable milestones within the 3-year (36 months) period of performance:

- 1. Planning
- 2. Design
- 3. Obtaining required permits and/or variances
- 4. Meeting Federal environmental and historic preservation requirements
- 5. Solicitation of bids and awarding of contracts, alteration/renovation or construction period
- 6. The expected project completion date

Describe the current status of the project including any steps that may have been accomplished to date.

NOTE: Proposed alteration/renovation and construction/expansion physical activities associated with the project or connected activities (e.g., site grading, installation of utilities, demolition) may not have started before the award date. Conditions of the grant award must be met and lifted through a Notice of Award prior to physical activities commencing.

# Project Completion Date:

### 08/2024

Approximately 1 page (Max 2000 Characters with spaces)

The project is scheduled to begin September 2021. During this first month we will have our parking area re-paved. The area covered is identical to the existing area and is considered routine maintenance, no design required. We are in the process of obtaining bids and planning for logistical complications surrounding patient flow and parking. The concrete rat slab, which is needed for a crawl space that is currently dirt, will be scheduled for installation in September 2021 and will take one day. This item is currently being put out for bids with qualified contractors. Procurement for interior maintenance has begun and interior upgrades will commence as early as November 2021 and progress though the entire three year interval. The entire budget period will be required as we do not plan on closing any portion of the health center and work will be completed off-hours. This includes interior painting, bathroom fixture and cabinetry replacement, and flooring replacement. These tasks are considered routine maintenance and do not requires designs. HVAC system assessment has already begun and a formal proposal for alteration will be in place soon. The procurement process will begin promptly when the engineer has completed recommendations. With guidance from the engineer, we plan to begin HVAC upgrades in September 2021 and continue throughout the three year period. Generator upgrades will commence in May of 2022 and should be completed that same month. We are currently soliciting bids from qualified contractors. All

permitting is to be conducted by the contractor selected for each discrete task. If a design is required, this will be their responsibility and will be obtained after the contractor is selected. Contractors will be selected in accordance with Hilltown Community Health Center's procurement rules.

### Attachments:

Provide the following documents related to this site:

# ▼ Attachment 1: Project Budget Justification (Minimum 1) (Maximum 1)

Document Name	Size	Date Attached	Description
HCHC Project Budget - Worthington Health Center Final.xlsx	13 kB	06/23/2021	HCHC - Worthington Health Center Project Budget Justification

Download Template				
Name		Description		Options
EID Checklist		Template for EID	Checklist	Download 1
Attachment 2: Environmental	Information [	Dogumentation (El	D) Checklist (Minimum 4) (Maximum 4)	
▼ Attachment 2: Environmental  Document Name	Information D	Documentation (El	D) Checklist (Minimum 1) (Maximum 1)  Description	

# ▼ Attachment 3: Floor Plans/Schematic Drawings/Site Plan (Minimum 1) (Maximum 2)

Document Name	Size	Date Attached	Description
Worthington Health Ctr Site Plan 12_24_02.pdf	787 kB	06/23/2021	Site Plan for Worthington Health Center

# **Budget (SF-424C)**

**As of** 06/23/2021 11:38:41 AM **OMB Number:** 0915-0285 **OMB Expiration Date:** 3/31/2023

Project Informa	tion						
Project Title	Worthington Health Center	Project Type	Alteration/Renovation of an Existing Facility	Project Tracking Number	190932-03	Amount requested in this project	\$310,311.00

Serial Numbe	Cost Classification	Total Cost (a)	Costs Not Allowable for Participation (b)	Total Allowable Costs (c = a- b)
1	Administrative and legal expenses	\$0	\$0	\$0.00
2	Land, structures, rights-of-way, appraisals, etc.	\$0	\$0	\$0.00
3	Relocation expenses and payments	\$0	\$0	\$0.00
4	Architectural and engineering fees	\$0	\$0	\$0.00
5	Other architectural and engineering fees	\$0	\$0	\$0.00
6	Project inspection fees	\$0	\$0	\$0.00
7	Site work	\$0	\$0	\$0.00
8	Demolition and removal	\$0	\$0	\$0.00
9	Construction	\$310,311	\$0	\$310,311.00
10	Equipment	\$0	\$0	\$0.00
11	Miscellaneous	\$0	\$0	\$0.00
12	SUBTOTAL (sum of lines 1-11)	\$310,311	\$0	\$310,311.00
13	Contingencies	\$0	\$0	\$0.00

14	SUBTOTAL (sum of lines 12 and 13)	\$310,311	\$0	\$310,311.00
15	Project (program) income	\$0	\$0	\$0.00
16	TOTAL PROJECT COSTS	\$310,311	\$0	\$310,311.00
17	Federal assistance requested Federal Percentage Share: 100.00 %			\$310,311.00

# **Funding Sources**

As of 06/23/2021 11:38:41 AM

OMB Number: 0915-0285 OMB Expiration Date: 3/31/2023

Project Information	Worthington Health Center	Project Type	Alteration/Renovation of an Existing Facility	Project Tracking Number	190932-03	Amount requested in this project	\$310,311.00
Funding Source	e Information						

Funding Sources Information				
1. Total Project Cost (From cell 16a of Budget form)	\$310,311.00			
2. Federal Grant Requested (From cell 17c of Budget form)	\$310,311.00			
3. Other Funding Sources	Amount Secured (a)	Amount Committed (b)	Amount Forthcoming (c)	Total (d = a + b + c)
3a. State Grants (i)	\$0.00	\$0.00	\$0.00	\$0.00
3b. Local Funding (1)	\$0.00	\$0.00	\$0.00	\$0.00
3c. Other Federal Funding (1)	\$0.00	\$0.00	\$0.00	\$0.00
3d. Private/Third Party Funding	\$0.00	\$0.00	\$0.00	\$0.00

\$0.00

\$0.00

**Equipment List** 

3e. Other Project Financing (1)

**Total Other Funding Sources** 

As of 06/23/2021 11:38:41 AM

\$0.00

\$0.00

OMB Number: 0915-0285 OMB Expiration Date: 3/31/2023

\$0.00

\$0.00



This form is not applicable to you as you have not requested federal funds for the Equipment category in the Budget (SF-424C) form of this application.

\$0.00

\$0.00

# Form 5B - Service Sites

As of 06/23/2021 11:38:41 AM

OMB Number: 0915-0285 OMB Expiration Date: 3/31/2023

Project Information						
Project Title Worthington Heal Center	th <b>Project Type</b>	Alteration/Renovation of an Existing Facility	Project Tracking Number	190932-03	Amount requested in this project	\$310,311.00

WORTHINGTON HEALTH CENTER (BP	S-H80-003922)		Action Status: Picked from Scope
Site Name	WORTHINGTON HEALTH CENTER Physical Site Address		58 Old North Rd, Worthington, MA 01098-9753
Site Type	Service Delivery Site	Site Phone Number	(413) 238-5511
Web URL	www.hchcweb.org		
Location Type	Permanent	Site Setting	All Other Clinic Types
Date Site was Added to Scope	1/7/1976	Site Operational By	1/7/1976
FQHC Site Medicare Billing Number Status	This site has a Medicare billing number	FQHC Site Medicare Billing Number	221809
FQHC Site National Provider Identification (NPI) Number	1740268051	Total Hours of Operation	50
Months of Operation May, June, July, August, January, February, March, April, September, October, December, November			

Number of Contract Service Delivery Locations	Number of Intermittent Sites	0
Site Operated by	Grantee	
Organization Information	No Organization Added	
	No Organization Added	
Service Area Zip Codes	01012, 01070, 01085, 01084, 01026, 01050, 01201, 01098, 01270, 01096, 01011, 012	35
O4h B i		A # 00/00/0004 44 00 44 A

### Other Requirements For Sites

As of 06/23/2021 11:38:41 AM

OMB Number: 0915-0285 OMB Expiration Date: 3/31/2023

					OMB Number: 0913-0263 OMB Expiration Date: 3/31/			
Project Informa	ation							
Project Title	Worthington Health Project Type Center		Alteration/Renovation of an Existing Facility	Project Tracking Number	190932-03	Amount requested in this project	\$310,311.00	
Site Information	n							
Name of Service Site		WORTHINGTON HEALTH CENTER						
Site Address		58 Old North Rd, Worthington, MA 01098-9753						
1. Site Control	and Federal Interest							
1a. Identify cur	rent status of proper	ty (If 'Leased', please	provide Landlord Letter	of Consent)				
[X] Owned [_] L	eased							
1b. If Leased, r	olease check the follo	wing:						
	h a subifica blace fall acciones							

- ☐ The applicant certifies the following:
  - The existing lease will provide the health center reasonable control of the project site?
  - The existing lease is consistent with the proposed scope of project?
  - We understand and accept the terms and conditions regarding Federal Interest in the property.
- Cultural Resource Assessment and Historic Preservation Considerations
   Was the project facility constructed prior to 1975?

[X] Yes [] No

2b. Is the proposed facility 50 years or older?

[X] Yes [] No

- 2c. Does any element of the overall work at the project site include:
  - Any renovation/modifications to the exterior of the facility (e.g., roof, HVAC, windows, siding, signage, exterior painting, generators) or
  - Ground disturbance activity (e.g., expansion of building footprint, parking lot, sidewalks, utilities)?

[X] Yes [] No

2d. Does the project involve alteration/report to a project facility that is architecturally, historically, or culturally significant?

Yes [X] No

2e. Is the site located on Native American, Alaskan Native, Native Hawaiian, or equivalent culturally significant lands?

☐ Yes [X] No

Attachments:

Provide a copy of the title, deed, or lease for the project.

 Valuation
 Attachment 4: Property Information (Minimum 1) (Maximum 1)
 (Maximum 1)

 Document Name
 Size
 Date Attached
 Description

 Worthington Health Center - Quitclaim Deed 1998.pdf
 2 MB
 06/22/2021
 Quitclaim deed for Worthington Health Center site, owned by Hilltown Community Health Centers, Inc.

Upload the Landlord Letter of Consent document only if you indicated that the property status is 'Leased' in question 1a of this form. Otherwise, do not upload the document.

▼ Attachment 5: Landlord Letter of Consent (Maximum 1)

No documents attached

# **Add Site Checklist**

As of 06/23/2021 11:38:41 AM

 $\textbf{OMB Number: } 0915\text{-}0285 \ \ \textbf{OMB Expiration Date: } 3/31/2023$ 



# Alert:

You can only provide information in the Add Site Checklist form if you have added a new service site in the Form 5B: Service Sites form of this application.