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**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
LEGAL AND REGULATORY SERVICES**

Lori A. Shlbinette  
Commissioner  
  
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Chief Legal Officer

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June 8, 2020

His Excellency, Governor Christopher T. Sununu  
and the Honorable Council  
State House  
Concord, New Hampshire 03301

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into **Sole Source** contracts with the vendors listed below in an amount not to exceed \$6,299,383 to provide public guardianship services, with the option to renew for up to two (2) additional years, effective July 1, 2020, or upon Governor and Council approval, whichever is later, through June 30, 2022. 2% Federal Funds. 98% General Funds.

Vendor Name	Vendor Code	Area Served	Contract Amount
Office of Public Guardian	166528-B001	Concord, NH	\$4,900,419
Tri-County Community Action Program	177195-B009	Berlin, NH	\$1,398,964
		<b>Total:</b>	<b>\$6,299,383</b>

Funds are available in the following accounts for State Fiscal Year 2021, and are anticipated to be available in State Fiscal Year 2022, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

**SEE ATTACHED FISCAL DETAILS**

**05-95-92-922010-4114 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS  
DEPT, HHS: BEHAVIORAL HEALTH DIV, BUREAU OF MENTAL HEALTH SERVICES,  
GUARDIANSHIP SVCS**

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2021	102-500731	Contracts for Prog Svc	92204114	\$3,019,644.50
2022	102-500731	Contracts for Prog Svc	92204114	\$3,019,644.50
			<b>Subtotal</b>	<b>\$6,039,289.00</b>

**05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: ELDERLY & ADULT SVCS DIV, GRANTS FOR SOCIAL SVC PROG, SOCIAL SERVICES BLOCK GRANT**

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2021	102-500734	Contracts for Prog Svc	48130201	\$130,047
2022	102-500734	Contracts for Prog Svc	48130201	\$130,047
			<b>Subtotal</b>	<b>\$260,094</b>
			<b>Total</b>	<b>\$6,299,383</b>

**EXPLANATION**

This request is **Sole Source** because the vendors are the only vendors able to provide the necessary services. RSA 547-B establishes the Public Guardianship and Protection Program for guardianship services to be provided per NH RSA 135-C:60 and NH RSA 171-A:10. NH RSA 547-B:6 requires the Department to contract with one or more organizations that the New Hampshire Supreme Court has designated as a public guardianship and protection program. The Office of Public Guardian and Tri-County Community Action Program are the only organizations the New Hampshire Supreme Court has designated as public guardianship and protection programs.

The purpose of this request is to provide guardianship services, statewide, for up to 1092 individuals with mental illness or developmental disabilities, as well as incapacitated adults who are abused, neglected or exploited, leaving them at risk of substantial harm because of their inability to provide for their own food, shelter, health care, safety, or to manage their personal affairs.

These services are necessary to meet the State's statutory obligations to safeguard incapacitated individuals who are in state institutions as well as in community mental health and developmental service programs, statewide. Services provided ensure that the guardianships are maintained and limited in accordance with the standards embodied in RSA 464-A from July 1, 2020 to June 30, 2022.

Contracted services include mentoring and training services for family members who are willing to serve as guardian but who require a period of support. Providing this support will obviate the need for a public guardian in these cases, which results in a fiscal savings due to not needing to engage permanent public guardianship services.

Approval of the Contracts will allow the vendors to provide protection services on a statewide basis. These Contracts also meet the requirements of NH RSA 135-C:60, NH RSA 171-A: 10, 11 and NH RSA 161-F:52. The vendors agree to seek reimbursement from other payer sources, including social security, when providing protection services.

The attached Contracts include language that reserves the right to renew each contract for up to two (2) additional years, subject to the continued availability of funds, satisfactory performance of contracted services and Governor and Executive Council approval.

Should the Governor and Council not authorize this request the Department would be out of compliance with the requirements of NH RSA 135-C: 60; NH RSA 171-A: 10, II; and NH RSA 161-F: 52. Additionally, individuals with mental illness, developmental disabilities and incapacitated adults who are abused, neglected or exploited, would be left at risk of substantial harm because of their inability to provide their own food, shelter, health care, safety, or to manage their personal affairs.

Areas served: Statewide.

Source of Funds: CFDA #93.667, FAIN #2001NHSOSR75

The Department will request General Funds in the event that Federal Funds are no longer available and services are still needed.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Lori A. Shibinette". The signature is stylized and cursive.

Lori A. Shibinette  
Commissioner

Financial Detail

05-95-92-922010-4114 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS:BEHAVIORAL HEALTH DIV OF, BUREAU OF MENTAL HEALTH SERVICES, GUARDIANSHIP SVCS

Office of Public Guardian					
State Fiscal Year	Class Title	Class Account	Current Amount	Increase/(Decrease)	Revised Amount
2021	Contracts for Program Services	102-500731	\$0.00	\$2,320,162.50	\$2,320,162.50
2022	Contracts for Program Services	102-500731	\$0.00	\$2,320,162.50	\$2,320,162.50
<b>Subtotal</b>			<b>\$0.00</b>	<b>\$4,640,325.00</b>	<b>\$4,640,325.00</b>

Tri-County Community Action Program					
State Fiscal Year	Class Title	Class Account	Current Amount	Increase/(Decrease)	Revised Amount
2021	Contracts for Program Services	102-500731	\$0.00	\$699,482.00	\$699,482.00
2022	Contracts for Program Services	102-500731	\$0.00	\$699,482.00	\$699,482.00
<b>Subtotal</b>			<b>\$0.00</b>	<b>\$1,398,964.00</b>	<b>\$1,398,964.00</b>

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS:ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICES BLOCK GRANT

Office of Public Guardian					
State Fiscal Year	Class Title	Class Account	Current Amount	Increase/(Decrease)	Revised Amount
2021	Contracts for Program Services	102-500734	\$0.00	\$130,047.00	\$130,047.00
2022	Contracts for Program Services	102-500734	\$0.00	\$130,047.00	\$130,047.00
<b>Subtotal</b>			<b>\$0.00</b>	<b>\$260,094.00</b>	<b>\$260,094.00</b>
<b>Grand Total</b>			<b>\$0.00</b>	<b>\$6,299,383.00</b>	<b>\$6,299,383.00</b>



Subject: Guardianship Services (SS-2021-DBH-01-GUARD-01)

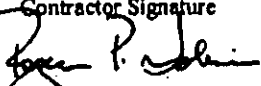

**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

The State of New Hampshire and the Contractor hereby mutually agree as follows:

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

<b>1.1 State Agency Name</b> New Hampshire Department of Health and Human Services		<b>1.2 State Agency Address</b> 129 Pleasant Street Concord, NH 03301-3857	
<b>1.3 Contractor Name</b> Office of Public Guardian		<b>1.4 Contractor Address</b> 2 Pillsbury Street, Suite 400 Concord, NH 03301	
<b>1.5 Contractor Phone Number</b> (603) 224-8041	<b>1.6 Account Number</b> 05-95-92-922010-4114-102-500731 05-95-48-481010-9255-102-500734	<b>1.7 Completion Date</b> June 30, 2022	<b>1.8 Price Limitation</b> \$4,900,419
<b>1.9 Contracting Officer for State Agency</b> Nathan D. White, Director		<b>1.10 State Agency Telephone Number</b> (603) 271-9631	
<b>1.11 Contractor Signature</b>  Date: 6-5-2022		<b>1.12 Name and Title of Contractor Signatory</b> ROGER P ABBIN PRESIDENT	
<b>1.13 State Agency Signature</b>  Date: 6-8-2022		<b>1.14 Name and Title of State Agency Signatory</b> Cristie Tapan Abbe Commissioner	
<b>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)</b> By: Catherine Pinos On: 06/08/20			
<b>1.17 Approval by the Governor and Executive Council (if applicable)</b> G&C Item number: _____ G&C Meeting Date: _____			

**2. SERVICES TO BE PERFORMED.** The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

**4. CONDITIONAL NATURE OF AGREEMENT.**

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

**5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.**

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

**6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.**

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

**7. PERSONNEL.**

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

## 8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

## 9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

## 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. **CONTRACTOR'S RELATION TO THE STATE.** In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

## 12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

#### 14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

#### 15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.



EXHIBIT A

REVISIONS TO STANDARD CONTRACT PROVISIONS

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2020 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up to two (2) additional year(s) from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed and how corrective action shall be managed if the subcontractor's performance is inadequate. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.



EXHIBIT B

Scope of Services

1. Statement of Work

1.1. Scope of Work Applicable to all Guardianship Services

- 1.1.1. For the purposes of this agreement, all references to days shall mean calendar days.
- 1.1.2. For the purposes of this agreement ward shall mean the individual for whom guardianship of the individual and/or estate is appointed by the Circuit Court - Probate Division.
- 1.1.3. The Contractor shall provide public guardianship and protection services to safeguard the liberty and well-being of individuals who, because of functional limitations, have suffered, are suffering, or are likely to suffer substantial harm due to an inability to:
  - 1.1.3.1. Provide personal needs for food, clothing, shelter, health care or safety; or
  - 1.1.3.2. Manage their property or financial affairs.
- 1.1.4. The Contractor shall provide public guardianship and protection services to persons at risk of harm to themselves, their estates or both the person and estate, for whom the State of New Hampshire has a responsibility to safeguard pursuant to New Hampshire (NH) Revised Statutes Annotated (RSA) 135-C:60, Guardianship; NH RSA 161-F:52, Guardianship; and NH RSA 171-A:10, Residential Services; Legal Counsel and Guardianship.
- 1.1.5. The Contractor shall provide public guardianship services to persons in Section 1.1.4, statewide, in accordance with NH RSA 464-A, Guardians and Conservators and NH RSA 547-B, Public Guardianship and Protection Program, which include appointments as guardian, conservator, or temporary guardian of the person and/or estate of a ward.
- 1.1.6. The Contractor will provide protection services to persons in Paragraph 1.1.4, statewide, that include actions necessary to carry out the duties as a duly designated representative or protective payee; client representative; attorney-in-fact; or other similar agent, as prescribed by applicable law, rule, or agreement.
- 1.1.7. The Contractor shall provide services to individuals only upon receiving prior approval from the Department of Health and Human Services, Office of Client and Legal Services or the Bureau of Elderly and Adult Services.
- 1.1.8. The Contractor shall refer clients to the Disability Rights Center - NH, the New Hampshire Legal Assistance or other attorney when referrals,

Office of Public Guardian

Contractor Initials   RPS



EXHIBIT B

from the Department's Office of Client and Legal Services for guardianship and protection services may be inappropriate, in order that an administrative appeal, or other appropriate legal action, can be taken on behalf of the client.

- 1.1.9. The Contractor shall direct any referrals for individuals made to the Contractor for guardianship and protection services to the Department's Office of Client and Legal Services when referrals are received from agencies that include, but are not limited to:
  - 1.1.9.1. The Glenclyff Home for the Elderly;
  - 1.1.9.2. New Hampshire Hospital;
  - 1.1.9.3. Community agencies in the mental health system;
  - 1.1.9.4. Agencies in the developmental services system; and
  - 1.1.9.5. Agencies in the adult and elderly system.
- 1.1.10. The Contractor shall not be reimbursed by the Department for services in the event the Contractor provides guardianship and protection services to individuals who are not screened and approved by the Department's Office of Client and Legal Services or Bureau of Elderly and Adult Services, unless the Contractor:
  - 1.1.10.1. Provides documentation satisfactory to the Department that circumstances not within the control of the Contractor occurred and the Contractor made reasonable efforts to decline the guardianship appointments.
  - 1.1.10.2. Includes documentation of the efforts made to decline guardianship appointments with its monthly invoices.
  - 1.1.10.3. The State has responsibility to safeguard the person pursuant to RSA 135-C:60, RSA 171-A:10, II, and RSA 161-F:52.
- 1.1.11. The Contractor shall provide guardianship and protection services to individuals as defined in paragraph 1.1.4, in accordance with the "Standards of Practice" and "A Model Code of Ethics for Guardians" developed by the National Guardianship Association.
  - 1.1.11.1. Notwithstanding the ethics and standards for guardians cited in Paragraph 1.1.11, for monthly visits, the Contractor shall make quarterly face-to-face visits with the ward or more frequent visits as required in individual circumstances, in accordance with Contractor's accepted practice.
  - 1.1.11.2. The Contractor shall attempt to have a video conference, or telephone contact if technology for a video conference is not



**EXHIBIT B**

available, with the ward in the instance the ward is out of the State of New Hampshire for an extended period of time and it would not be feasible for the Contractor to see the ward face to face on the basis outline in Section 1.1.11.1 above.

- 1.1.11.3. The Contractor may suspend face-to-face visits, as required in Section 1.1.11.1 until an alternative plan can be developed that maintains personal safety of all parties, if the ward exhibits unsafe behavior or is in unsafe environmental or public health conditions, or is aggressive to the point of physical harm to the Contractor.
- 1.1.12. In any action brought in Circuit Court-Probate Division to limit or otherwise reduce the scope of a guardianship over an individual served, the State shall appear with the Contractor where the State agrees that it is necessary to present the State's position on the action proposed.
- 1.1.13. The Contractor shall not provide individuals with direct services, which include:
  - 1.1.13.1. Psychotherapy;
  - 1.1.13.2. Case management;
  - 1.1.13.3. Transportation;
  - 1.1.13.4. Financial aid; or
  - 1.1.13.5. Other social services available through governmental or nonprofit agencies.
- 1.1.14. The Contractor agrees to work closely with the Bureau of Elderly and Adult Services Adult Protection Social Workers for a period, to be determined by the level of need following a referral, to support the client's transition from protection services provided by the State to guardianship services provided by the Contractor. The Contractor agrees that the Department's Bureau of Elderly and Adult Services, Adult Protection Service Social Workers retains the case management function of the clients during the transition period.
- 1.1.15. The Contractor has responsibilities as an independent decision-maker acting in a fiduciary capacity with respect to the individuals served and the decisions to be made on behalf of individuals shall not be directed or influenced by the State.
- 1.1.16. The Contractor may provide guardianship and protection services to individuals other than those who are referred for services pursuant to this Agreement, ensuring:
  - 1.1.16.1. Pursuant to NH RSA 547 B: 7, no funds provided under this Agreement are expended for those persons.





## EXHIBIT B

- 1.1.16.2. Sufficient records, which are subject to the Department's examination, are included and clearly document that the funds received under this Agreement are expended in accordance with this Agreement.
- 1.1.17. The Contractor shall accept and investigate complaints from the Department regarding services performed, including the circumstances pertaining to the complaint, and ensure a written response containing the results of the investigation is submitted to the Department no later than thirty (30) days from the date the complaint is received by the Contractor.
- 1.1.18. The Contractor shall allow wards to participate in consumer satisfaction surveys unless the Contractor provides written reasons to the Department that state why a particular ward should not be allowed to participate.
- 1.1.19. The Contractor agrees that if the performance of services involves the collection, transmission, storage, or disposition of data on behalf of the Department including substance use disorder (SUD) data created by a Part 2 provider, the Contractor shall maintain the data subject to the requirements stated in 45 CFR Part 2.
- 1.2. Guardianship Services**
- 1.2.1. The listing and description of services to be provided to wards are not intended to restate existing rules and regulations currently in place, but rather to clarify the relationship of the Contractor with respect to its wards who need and receive services in the developmental services; mental health services; or elderly and adult systems.
- 1.2.2. The Contractor agrees that all of the responsibilities referenced in Subsection 1.2 are contingent upon the actual authority granted in each individual court order specifying the extent and scope of guardianship for each individual ward.
- 1.2.3. The Contractor shall make decisions regarding the residential and day placement of each ward, utilizing:
- 1.2.3.1. The standards of least restrictive environment; and
  - 1.2.3.2. What is in the best interests of the individual ward.
- 1.2.4. The Contractor shall ensure all legally necessary steps are taken to enable the individual ward to receive comprehensive:
- 1.2.4.1. Evaluations; and
  - 1.2.4.2. Treatment and services.



**EXHIBIT B**

- 1.2.5. The Contractor shall advocate for and request all necessary and appropriate services to which the ward is entitled in accordance with:
  - 1.2.5.1. The ward's service and/or treatment plan;
  - 1.2.5.2. The ward's expressed preferences or best interests consistent with the Contractor's Code of Ethics and National Guardianship Association Standards of Practice; and
  - 1.2.5.3. Established Department standards and State law, including seeking alternative service providers.
- 1.2.6. The Contractor shall be available to give or withhold consent to proposed care, when legally necessary, which includes, but is not limited to:
  - 1.2.6.1. Medical care;
  - 1.2.6.2. Professional care;
  - 1.2.6.3. Counseling;
  - 1.2.6.4. Treatment;
  - 1.2.6.5. Behavioral health services;
  - 1.2.6.6. Changes to service and/or treatment plans; and
  - 1.2.6.7. Other clinically or legally significant treatment plans or services.
- 1.2.7. The Contractor shall ensure the ward's civil rights are protected within the context of the decision-making on behalf of the ward, while refraining from unwarranted intrusion into the life of the ward.
- 1.2.8. The Contractor shall be available to make all decision as required by RSA 464-A:26 and work collaboratively with the Department relative to any of the ward's debts owed to the State of New Hampshire, if the Contractor is guardian of the ward's estate.
- 1.2.9. The Contractor shall remain current of the facts or circumstances that may impact the decisions to perform the functions specified in Subsection 1.2.
- 1.2.10. The Contractor shall maintain appropriate contact with each ward to ensure services reflect the personal preferences, values, and desires of the ward to the fullest extent possible in order to make informed decisions on behalf of the ward.
- 1.2.11. The Contractor shall obtain all available information regarding the ward or the ward's situation in order to be fully aware of all risks and benefits of any proposed course of action, as well as any alternatives that may



**EXHIBIT B**

exist when making decisions on behalf of the ward. The Contractor, in addition to having required personal contact with the ward, may:

- 1.2.11.1. Contact other important and significant people in the ward's life.
- 1.2.11.2. Interact with the ward's case manager.
- 1.2.11.3. Interact with others who share responsibility for meeting the needs of the ward.

**1.3. Guardianship and Protection Services**

- 1.3.1. The Contractor shall accept all protection services cases referred by the Department's Office of Client and Legal Services or Bureau of Elderly and Adult Services.
- 1.3.2. The Department shall make every attempt to obtain a Release of Information from the proposed client for the Contractor, except where prohibited from doing so by law.
- 1.3.3. The Contractor shall be involved in the screening process for protection cases, as appropriate, or refer the client to the Disability Rights Center - NH, New Hampshire Legal Assistance or other attorney in order that an administrative appeal or other appropriate legal action can be taken on behalf of the client.
- 1.3.4. For persons referred to Contractor by the Department's Office of Client and Legal Services pursuant to NH RSA 136-C:60 and NH RSA 171-A:10 II, the Contractor shall serve the current total of 732 wards receiving guardianship services as well as any new persons referred for services, in accordance with Paragraph 1.1.7 above, for a total of up to 770 cases during the contract period.
- 1.3.5. The Contractor shall receive letters of approval for each new case assigned to the Contractor by the Department's Office of Client and Legal Services.
- 1.3.6. The Contractor shall provide guardianship services for no more than 42 persons, as referred by the Bureau of Elderly and Adult Services pursuant to NH RSA 161-F:52, at any point in time during the contract period.
- 1.3.7. The Contractor shall schedule a training with New Hampshire Hospital no later than November 15, 2020, which shall:
  - 1.3.7.1. Address the roles and responsibilities of:
    - 1.3.7.1.1. The Contractor;
    - 1.3.7.1.2. New Hampshire Hospital; and



## EXHIBIT B

### 1.3.7.1.3. Community agencies.

- 1.3.7.2. Address the legal and ethical obligations and limitations of the Contractor.
- 1.3.7.3. Develop best practices relative to service planning in order to facilitate discharge of patients as soon as practicable.

### 1.4. Technical Assistance

- 1.4.1. The Contractor may provide technical assistance to private guardians or training to staff that provide direct services to wards who are clients of the Department, which includes:
  - 1.4.1.1. Area agency staff; and
  - 1.4.1.2. Mental health staff.
- 1.4.2. The Contractor shall provide the technical assistance or training described in Paragraph 1.4.1, only after receiving confirmation from the private guardian or the agency staff that specifies the Office of Client and Legal Services approved specified number of hours for technical assistance or training over a period not to exceed six (6) months.
- 1.4.3. The Contractor may provide technical assistance for up to ten (10) private guardians per year.

### 1.5. Staffing

- 1.5.1. The Contractor shall ensure staff providing guardianship services successfully complete a minimum of 20 hours of orientation training.
- 1.5.2. The Contractor shall ensure staff providing guardianship services successfully complete a minimum of 10 hours of continuing education, annually.

## 2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

## 3. Reporting Requirements

Office of Public Guardian

Contractor Initials RPJ



## EXHIBIT B

- 3.1. The Contractor shall provide quarterly reports of all written complaints filed against the Contractor, which includes:
  - 3.1.1. A copy of the written complaint.
  - 3.1.2. Steps taken to resolve the complaint.
  - 3.1.3. The date that the complaint was resolved.
  - 3.1.4. Steps to be taken in the following quarter to mitigate similar complaints from being filed in the future.
- 3.2. The Contractor shall provide an annual report, no later than August 1<sup>st</sup> that identifies names of guardians providing services with the number of continuing education hours obtained over the previous 12 month, ensuring supporting documentation is available for Department review upon request.

#### 4. Performance Measures

- 4.1. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

#### 5. Additional Terms

##### 5.1. Impacts Resulting from Court Orders or Legislative Changes

- 5.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

##### 5.2. Culturally and Linguistically Appropriate Services (CLAS)

- 5.2.1. The Contractor shall submit and comply with a detailed description of the language assistance services they will provide to persons with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services within ten (10) days of the contract effective date.

##### 5.3. Operation of Facilities: Compliance with Laws and Regulations

- 5.3.1. In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of



EXHIBIT B

each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.

6. Records

6.1. The Contractor shall keep records that include, but are not limited to:

6.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

6.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

6.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

6.1.4. Medical records on each patient/recipient of services.

6.2. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.



**EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
  - 1.1. 97% General funds.
  - 1.2. 3% Federal funds, Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant CFDA #93.667, FAIN #2001NHSOSR75
2. For the purposes of this Agreement:
  - 2.1. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.0. et seq.
  - 2.2. The de minimis Indirect Cost Rate of 10% applies in accordance with 2 CFR §200.414.
  - 2.3. The Department has identified this Contract as NON-R&D, in accordance with 2 CFR §200.87.
3. The State shall pay the Contractor a per diem, per case rate for services provided in fulfillment of this Agreement in accordance with the per diem rates as follows:
  - 3.1. The per diem reimbursement rate for the provision of guardianship over the person services or guardianship over the estate services, as approved by the Office of Client and Legal Services for all Bureau of Mental Health Services or Bureau of Developmental Services wards, shall be \$8.25 per ward, per day, for up to 770 wards, as follows:
    - 3.1.1. The per diem rate shall be \$8.25 per ward per day for guardianship over the person services.
    - 3.1.2. The per diem rate shall be \$8.25 per ward per day for guardianship over the estate services.
    - 3.1.3. In the instance when the Contractor is the guardian over the person and guardian over the estate of a ward, the Department shall reimburse the Contractor for each service in accordance with 3.1.1 and 3.1.2 above.
  - 3.2. The hourly reimbursement rate for the provision of training in Exhibit B Section 1, Subsection 1.4, and Paragraph 1.4.1 shall be \$60.00, not to exceed 25 hours for a total amount of \$1,500.00.
  - 3.3. The per diem reimbursement rate for the provision of guardianship over the person services or guardianship over the estate services as requested by the Bureau of Elderly and Adult Services shall be \$8.25, per ward, per day, for up to 42 wards, as follows:
    - 3.3.1. The per diem rate shall be \$8.25 per ward per day for



EXHIBIT C

- guardianship over the person services.
- 3.3.2. The per diem rate shall be \$8.25 per ward per day for guardianship over the estate services.
- 3.3.3. In the instance when the Contractor is the guardian over the person and guardian over the estate of a ward, the Department shall reimburse the Contractor for each service in accordance with 3.3.1 and 3.3.2 above.
- 3.4. The per diem rates will be extended to the last day of the month following the month in which the ward dies or for whom guardianship service are terminated.
- 3.5. For wards referred for guardianship services by the Bureau of Elderly and Adult Services, the actual cost paid by Contractor for expenses incurred in the performance of Contractors duties for guardianship over the estate under this Agreement, including, but not limited to, filing fees, bond costs and appraisal fees where no other source of reimbursement exists, shall not exceed \$3,574.50.
4. Payment to the Contractor for the provision of services requested by the Department's Bureaus of Mental Health Services or Developmental Services shall be made on a monthly basis subject to the following conditions:
- 4.1. The Contractor shall submit invoices on a monthly basis in accordance with procedures and instructions established by the Office of Client and Legal Services and provided to the Contractor.
- 4.2. The Contractor shall submit a list of wards served during the month with the monthly invoice.
- 4.3. The Department shall pay the Contractor in accordance with the per diem rates identified in Section 3.
- 4.4. The Contractor may be compensated for time spent traveling and appearing in the Circuit Court-Probate Division preceding appointment, as follows:
- 4.4.1. The hourly rate of \$60.00 shall be billed using a six (6) minute unit by submitting a monthly invoice that details the actual time spent.
- 4.4.2. The maximum billable amount for each case preceding appointment by the Circuit Court-Probate Division shall be \$300 per case.
- 4.5. The Contractor shall provide a copy of the court notice to the Department with the monthly invoice when the Contractor is appointed guardian over the person and/or guardian over the estate and when the Contractor no





EXHIBIT C

- longer provides guardianship over the person and/or estate.
- 4.6. The Contractor shall review cases referred by the Office of Client and Legal Services on a monthly basis and transfer individuals to a different funding mechanism, if possible, to allow more openings for additional referrals from the Office of Client and Legal Services.
  - 4.7. The Contractor shall transfer the ward from the Office of Client and Legal Services funded slot within sixty (60) days of alternate funding becoming available.
  5. Payment to the Contractor for the provision of services requested by the Bureau of Elderly and Adult Services (BEAS) shall be made on a monthly basis subject to the following conditions:
    - 5.1. The Contractor shall submit invoices on a monthly basis in accordance with procedures and instructions established by the Bureau of Elderly and Adult Services and provided to the Contractor.
    - 5.2. The Contractor shall submit a list of wards served during the month with the monthly invoice.
    - 5.3. The Department shall pay the Contractor in accordance with the per diem rates identified in Section 3.
    - 5.4. The Contractor shall provide a copy of the court notice to the Department with the monthly invoice when the Contractor is appointed guardian of a person and/or guardian over the estate and when the Contractor no longer provides guardianship over the person and/or the estate.
    - 5.5. The Contractor shall review cases on a monthly basis and transfer individuals to a different funding mechanism, if possible, to allow more openings for additional referrals from BEAS.
    - 5.6. The Contractor shall transfer wards from a BEAS funded slot within sixty (60) days of alternate funding becoming available.
  6. The Contractor shall seek reimbursement from other payer sources when providing protection services as described in Paragraph 1.1.16 of Exhibit B, Scope of Services. The Department shall not reimburse for services under this Agreement for protection services described in Paragraph 1.1.16 of Exhibit B, Scope of Services.
  7. The Contractor shall submit an invoice in a form satisfactory to the State by the fifteenth (15th) working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month.
  8. The Contractor shall ensure each invoice is completed, dated and returned to the Department in order to initiate payment.
  9. In lieu of hard copies, all invoices may be assigned an electronic signature and



EXHIBIT C

emailed to [dhhs.dbhinvoicesmhs@dhhs.nh.gov](mailto:dhhs.dbhinvoicesmhs@dhhs.nh.gov), or invoices may be mailed to:

Tanja Godtfredsen  
Department of Health and Human Services  
105 Pleasant Street  
Concord, NH 03301

10. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
11. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
12. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
13. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
14. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.
15. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
16. Audits
  - 16.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
  - 16.2. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
  - 16.3. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.



EXHIBIT C

- 16.4. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 16.5. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 16.6. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 16.7. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.



**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

**ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS**

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS  
US DEPARTMENT OF EDUCATION - CONTRACTORS  
US DEPARTMENT OF AGRICULTURE - CONTRACTORS**

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner  
NH Department of Health and Human Services  
129 Pleasant Street,  
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
  - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
  - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
    - 1.2.1. The dangers of drug abuse in the workplace;
    - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
    - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
    - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
  - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
  - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
    - 1.4.1. Abide by the terms of the statement; and
    - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
  - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency

New Hampshire Department of Health and Human Services  
Exhibit D



- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
    - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
    - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
  - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check  if there are workplaces on file that are not identified here.

Vendor Name: Office of Public Guardian

6-5-2020  
Date

Roger P. Jobin  
Name: ROGER P JOBIN  
Title: PRESIDENT



CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS  
US DEPARTMENT OF EDUCATION - CONTRACTORS  
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- \*Temporary Assistance to Needy Families under Title IV-A
- \*Child Support Enforcement Program under Title IV-D
- \*Social Services Block Grant Program under Title XX
- \*Medicaid Program under Title XIX
- \*Community Services Block Grant under Title VI
- \*Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: Office of Public Guardian

6-5-2020  
Date

Roger P. John  
Name: ROGER P JOHN  
Title: PRESIDENT



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION  
AND OTHER RESPONSIBILITY MATTERS**

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

**INSTRUCTIONS FOR CERTIFICATION**

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and



information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

**PRIMARY COVERED TRANSACTIONS**

11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
  - 11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - 11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (11)(b) of this certification; and
  - 11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

**LOWER TIER COVERED TRANSACTIONS**

13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
- 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
  - 13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Vendor Name: Office of Public Guardian

6-5-2020  
Date

Roger P. Jobin  
Name: ROGER P. JOBIN  
Title: PRESIDENT





**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO  
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND  
WHISTLEBLOWER PROTECTIONS**

The Vendor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Vendor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Vendor Initials

RPJ

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

New Hampshire Department of Health and Human Services  
Exhibit G



In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Vendor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this proposal (contract) the Vendor agrees to comply with the provisions indicated above.

Vendor Name: Office of Public Guardian

Roger P. Jobin

Name: ROGER P. JOBIN

Title: PRESIDENT

6-5-2020

Date

Exhibit G

Vendor Initials

RJD

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Vendor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this contract, the Vendor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Vendor Name: Office of Public Guardian

6-5-2020  
Date

Roger P. Jobin  
Name: ROGER P. JOBIN  
Title: PRESIDENT



Exhibit I

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

RPS

6-5-2024



Exhibit I

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business



Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

**(3) Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business



Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.





Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services  
The State

*[Signature]*  
Signature of Authorized Representative

*Christie Tappan*  
Name of Authorized Representative

*Associate Commissioner*  
Title of Authorized Representative

*6-8-2020*  
Date

*Office of Public Guardian*  
Name of the Contractor

*Roger P. Johnson*  
Signature of Authorized Representative

*ROGER P JOHNSON*  
Name of Authorized Representative

*PRESIDENT*  
Title of Authorized Representative

*6-5-2020*  
Date



**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY  
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of Individual Federal grants equal to or greater than \$25,000, and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
  - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
  - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: Office of Public Guardian

6-5-2020  
Date

Roger P. Jabin  
Name: ROGER P. JABIN  
Title: PRESIDENT



FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 96988514
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO                      \_\_\_\_\_ YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

\_\_\_\_\_ NO                      \_\_\_\_\_ YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

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mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

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request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
8. Open Wireless Networks. End User may not transmit Confidential Data via an open

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wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

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whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).



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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor; or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
  - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
  - b. safeguard this information at all times.
  - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
  - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

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- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

**V. LOSS REPORTING**

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

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5. Determine whether Breach notification is required; and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

**VI. PERSONS TO CONTACT**

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

# State of New Hampshire

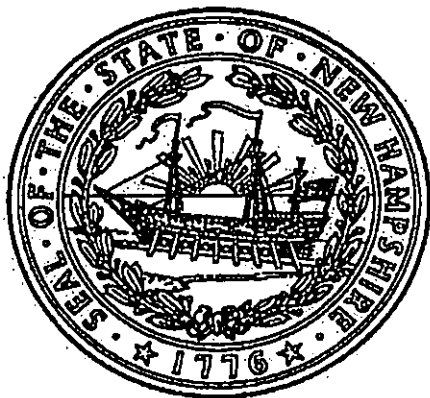
## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that OFFICE OF PUBLIC GUARDIAN is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 14, 1983. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 30453

Certificate Number: 0004925073



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 3rd day of June A.D. 2020.

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

CERTIFICATE OF AUTHORITY

I, Raymond Bower, hereby certify that:  
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Office of Public Guardian.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on June 2, 2020, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

VOTED: That Roger Jobin (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Office of Public Guardian to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority remains valid for thirty (30) days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 06/05/2020

Raymond F. Bower  
Signature of Elected Officer  
Name: RAYMOND F. BOWER  
Title: TREASURER



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
06/10/2020

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

<b>PRODUCER</b> THE ROWLEY AGENCY INC. 45 Constitution Avenue P.O. Box 511 Concord NH 03302-0511	<b>CONTACT NAME:</b> Rachel Giunta <b>PHONE (A/C, No. Ext):</b> (603) 224-2582 <b>FAX (A/C, No):</b> (603) 224-8012 <b>E-MAIL ADDRESS:</b> rgiunta@rowleyagency.com
<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURER A:</b> Liberty Mutual Ins Co (Peerless)	<b>NAIC #</b>
<b>INSURER B:</b> Eastern Alliance Insurance Group	
<b>INSURER C:</b>	
<b>INSURER D:</b>	
<b>INSURER E:</b>	
<b>INSURER F:</b>	

**INSURED**  
 The Office of the Public Guardian, LLC  
 2 Pillsbury Street  
 Suite 400  
 Concord NH 03301

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

**THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.**

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			BZS(21)59482402	02/05/2020	02/05/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Hired/non-owned \$ 1,000,000
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input type="checkbox"/> EXCESS LIAB OCCUR <input checked="" type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			USO(21)59482402	02/05/2020	02/05/2021	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> Y	N/A	01-0000124889	08/30/2019	08/30/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

<b>CERTIFICATE HOLDER</b>  State of NH Department of Health & Human Services 129 Pleasant Street  Concord NH 03301-3857	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE  <i>Rachel A Giunta</i>
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# OPG Mission Statement

The OPG Articles of Agreement and By-Laws articulate the following objectives and mission:

This corporation is created for the following reasons:

- A. The provision of guardianship, co-guardianship and conservatorship services for individuals found to be legally incapacitated pursuant to N.H. RSA 464-A and other applicable statutes.
- B. To be designated as the Public Guardianship and Protection Program pursuant to N.H. RSA 547-B.
- C. The provision of protective services, other than guardianship services that are consistent with the intent of N.H. RSA 464-A. Such protective services may include, but not be limited to, power of attorney, client representative, or services as a representative or protective payee.
- D. The provision of guardianship and other fiduciary services to minors.
- E. The provision of private fiduciary services.

The mission statement expresses OPG's already well established philosophy as follows:

**"It is the goal of this corporation to protect the legal and human rights and civil liberties of all individuals it serves by exercising the highest ethical standards in decision making on behalf of others and by ensuring that the individual dignity of its clients is respected."**



**OFFICE OF PUBLIC GUARDIAN, INC.**

**Financial Statements**

**June 30, 2019 and 2018**

**and**

**Independent Auditor's Report**

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**FINANCIAL STATEMENTS**  
June 30, 2019 and 2018

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
Office of Public Guardian, Inc.

**Report on the Financial Statements**

We have audited the accompanying financial statements of Office of Public Guardian, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Office of Public Guardian, Inc. as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

We were not engaged to audit the statements of financial position of the agency funds of the Office of Public Guardian, Inc. Those funds, which are more fully described in Note 8 to the financial statements, were approximately \$36,753,593 at June 30, 2019 and \$39,346,008 at June 30, 2018, as represented by management.

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
February 4, 2020

OFFICE OF PUBLIC GUARDIAN, INC.  
 STATEMENTS OF FINANCIAL POSITION  
 June 30, 2019 and 2018

ASSETS	2019	2018
<b>CURRENT ASSETS:</b>		
Cash	\$ 779,985	\$ 544,160
Accounts receivable, net of allowance for uncollectible receivables of \$30,000 in 2019 and \$20,000 in 2018	164,037	235,587
Contracts receivable	156,477	170,885
Prepaid expenses	31,985	19,212
<b>TOTAL CURRENT ASSETS</b>	<u>1,132,484</u>	<u>969,844</u>
<b>PROPERTY AND EQUIPMENT:</b>		
Condominium Unit	1,181,782	1,181,782
Office furniture and equipment	139,988	137,186
Computer equipment	161,869	151,830
	<u>1,483,639</u>	<u>1,470,798</u>
Less accumulated depreciation	569,182	499,034
<b>PROPERTY AND EQUIPMENT, NET</b>	<u>914,457</u>	<u>971,764</u>
<b>OTHER NONCURRENT ASSETS:</b>		
Restricted cash	13,819	11,889
Investments-restricted	139,867	131,556
Software, net of accumulated amortization of \$143,527 in 2019 and \$143,185 in 2018	-	342
<b>TOTAL OTHER NONCURRENT ASSETS</b>	<u>153,686</u>	<u>143,787</u>
<b>TOTAL ASSETS</b>	<u>\$ 2,200,627</u>	<u>\$ 2,085,395</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$ 43,451	\$ 36,937
Accrued liabilities:		
Accrued payroll	99,027	96,639
Accrued vacation	210,738	195,685
Other	44,045	36,674
Current portion of long-term liabilities	20,946	21,775
<b>TOTAL CURRENT LIABILITIES</b>	<u>418,207</u>	<u>387,710</u>
<b>NONCURRENT LIABILITIES:</b>		
Mortgage notes payable, less current portion of \$19,448 in 2019 and \$20,347 in 2018	494,402	513,868
Notes payable, less current portion of \$1,647 in 2019 and \$1,428 in 2018	34,580	36,078
<b>TOTAL NONCURRENT LIABILITIES</b>	<u>528,982</u>	<u>549,946</u>
<b>TOTAL LIABILITIES</b>	<u>947,189</u>	<u>937,656</u>
<b>NET ASSETS:</b>		
Without donor restrictions:		
Undesignated	1,099,752	1,004,294
With donor restrictions:		
Purpose restrictions	53,686	43,445
Endowment funds	100,000	100,000
<b>TOTAL NET ASSETS</b>	<u>1,253,438</u>	<u>1,147,739</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 2,200,627</u>	<u>\$ 2,085,395</u>

See notes to financial statements

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**STATEMENTS OF ACTIVITIES**  
For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>		
<b>SUPPORT AND REVENUE:</b>		
Fees and grants from governmental agencies	\$ 1,987,490	\$ 1,810,228
Other fees	2,272,142	2,178,761
Investment return, net	1,220	173
Other income	3,021	1,614
<b>TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS</b>	<u>4,263,873</u>	<u>3,990,776</u>
<b>EXPENSES:</b>		
Program expense	2,870,828	2,280,140
Management and General Expenses	1,297,587	1,448,921
<b>TOTAL EXPENSES</b>	<u>4,168,415</u>	<u>3,729,061</u>
<b>INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>95,458</u>	<u>261,715</u>
<b>CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS</b>		
Investment return, net	10,241	6,351
<b>INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS</b>	<u>10,241</u>	<u>6,351</u>
<b>CHANGE IN NET ASSETS</b>	105,699	268,066
<b>NET ASSETS, July 1</b>	1,147,739	879,673
<b>NET ASSETS, June 30</b>	<u>\$ 1,253,438</u>	<u>\$ 1,147,739</u>

*See notes to financial statements*

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
For the Year Ended June 30, 2019

		<u>Supporting Services</u>		
	<u>Program Services</u>	<u>Management and General</u>	<u>Total Supporting Services</u>	<u>Total Expenses</u>
<b>SALARIES AND RELATED EXPENSES:</b>				
Salaries	\$ 2,029,134	\$ 832,428	\$ 832,428	\$ 2,861,562
Employee benefits	331,868	136,145	136,145	468,013
Payroll taxes	155,282	63,702	63,702	218,984
	<u>2,516,284</u>	<u>1,032,275</u>	<u>1,032,275</u>	<u>3,548,559</u>
<b>OTHER EXPENSES:</b>				
Occupancy	36,549	14,994	14,994	51,543
Professional services	15,521	41,796	41,796	57,317
Computer and software expenses	62,586	25,675	25,675	88,261
Staff development	17,256	7,079	7,079	24,335
Office expenses	101,485	41,633	41,633	143,118
Travel	81,418	-	-	81,418
Insurance	-	19,446	19,446	19,446
Depreciation and amortization	-	70,490	70,490	70,490
Bad debts	-	27,820	27,820	27,820
Mortgage Interest	18,914	7,759	7,759	26,673
Other	20,815	8,620	8,620	29,435
Total	<u>\$ 2,870,828</u>	<u>\$ 1,297,587</u>	<u>\$ 1,297,587</u>	<u>\$ 4,168,415</u>

See notes to financial statements

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
For the Year Ended June 30, 2018

	<u>Program Services</u>	<u>Supporting Services</u> Management and General	<u>Total Supporting Services</u>	<u>Total Expenses</u>
<b>SALARIES AND RELATED EXPENSES:</b>				
Salaries	\$ 1,628,698	\$ 954,514	\$ 954,514	\$ 2,583,212
Employee benefits	252,632	148,053	148,053	400,685
Payroll taxes	125,235	73,393	73,393	198,628
	<u>2,006,565</u>	<u>1,175,960</u>	<u>1,175,960</u>	<u>3,182,525</u>
<b>OTHER EXPENSES:</b>				
Occupancy	33,662	19,727	19,727	53,389
Professional services	11,318	15,386	15,386	26,704
Computer and software expenses	46,960	27,521	27,521	74,481
Staff development	12,425	7,282	7,282	19,707
Office expenses	79,406	46,535	46,535	125,941
Travel	49,673	29,110	29,110	78,783
Insurance		13,879	13,879	13,879
Depreciation and amortization		62,421	62,421	62,421
Bad debts		27,580	27,580	27,580
Mortgage Interest	20,684	12,122	12,122	32,806
Other	19,447	11,398	11,398	30,845
Total	<u>\$ 2,280,140</u>	<u>\$ 1,448,921</u>	<u>\$ 1,448,921</u>	<u>\$ 3,729,061</u>

See notes to financial statements



**OFFICE OF PUBLIC GUARDIAN, INC.**  
**STATEMENTS OF CASH FLOWS**  
For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>Cash Flows From Operating Activities:</b>		
Cash received from clients and third party payers	\$ 2,318,893	\$ 2,066,163
Cash received from governmental agencies	2,001,898	1,754,548
Interest and dividends from operations	3,150	1,701
Cash paid to employees	(2,844,122)	(2,521,554)
Cash paid to suppliers	(1,197,189)	(1,037,777)
Net Cash Provided by Operating Activities	<u>282,630</u>	<u>263,081</u>
<b>Cash Flows From Investing Activities:</b>		
Purchase of property, plant and equipment	(12,841)	(159,572)
Purchase of investments	(84,271)	(88,203)
Realized gains on investments	5,894	2,131
Cash received from interest and dividends	379	886
Proceeds from sale of investments	67,757	86,187
Net Cash Used for Investing Activities	<u>(23,082)</u>	<u>(158,571)</u>
<b>Cash Flows From Financing Activities:</b>		
Payments on mortgages and notes	(21,793)	(20,777)
Net Cash Used for Financing Activities	<u>(21,793)</u>	<u>(20,777)</u>
Net Increase in Cash	237,755	83,733
Cash, Beginning of Year	556,049	472,316
Cash, End of Year	<u>\$ 793,804</u>	<u>\$ 556,049</u>
<b>Reconciliation of Increase in Net Assets to Net Cash Provided by Operating Activities:</b>		
Increase in net assets	\$ 105,699	\$ 268,066
<b>Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:</b>		
Depreciation	70,148	61,835
Amortization	342	587
Realized gains on sales of investments	(5,894)	(2,131)
Unrealized gains on investments	(2,038)	(1,806)
Investment related income	9,862	(886)
Bad debts	27,820	27,580
<b>Changes in assets and liabilities:</b>		
Accounts receivable	43,730	(112,598)
Contracts receivable	14,408	(57,294)
Prepaid expenses	(12,773)	4,198
Accounts payable	6,514	9,075
Accrued liabilities	24,812	66,455
Net Cash Provided by Operating Activities	<u>\$ 282,630</u>	<u>\$ 263,081</u>
<b>Supplemental Data:</b>		
Interest paid	\$ 29,435	\$ 32,806
Unrealized gain on investments	2,038	1,806
	<u>\$ 31,473</u>	<u>\$ 34,612</u>

See notes to financial statements

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Years Ended June 30, 2019 and 2018

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Organization and Purpose*

The Office of Public Guardian, Inc. (the "Entity") was incorporated as a non-profit organization on July 14, 1983. The Entity was established to provide guardianship, co-guardianship and conservatorship services for individuals found to be legally incapacitated pursuant to New Hampshire State law (RSA 464-A) and other applicable statutes. Protective services other than guardianship may include, but are not limited to, power of attorney, client representative, or services as a representative or protective payee.

*Accounting Policies*

The accounting policies of the Office of Public Guardian, Inc. conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations, except as indicated hereafter. The following is a summary of significant accounting policies.

*Basis of Presentation*

The financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Entity is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. These net assets may be used at the discretion of management and the Entity's Board of Directors.

*Net Assets with Donor Restrictions* – Net assets subject to donor or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

*Recognition of Donor Restrictions*

Contributions are recognized when the donor makes a promise to give to the Entity that is, in substance, unconditional. The Entity reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction end or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

*Basis of Accounting*

The financial statements have been prepared using the accrual basis of accounting.

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2019 and 2018

Revenues from program services are recorded when earned. Other miscellaneous revenues are recorded upon receipt.

***Cash and Cash Equivalents***

Cash and cash equivalents include cash on hand and other cash accounts with a maturity of 90 days or less. For purposes of the Statements of Cash Flows, cash and cash equivalents consist of the following:

	<u>2019</u>	<u>2018</u>
As presented on the Statements of Financial Position -		
Cash and equivalents	\$ 779,985	\$ 544,160
Cash, restricted	13,819	11,889
	<u>\$ 793,804</u>	<u>\$ 556,049</u>

***Restricted Cash and Investments***

Restricted cash and investments consist of cash and investments for the Graupner Endowment Fund, a donor restricted contribution.

For the purposes of reporting cash flows, the Entity considers all highly liquid investments with an initial maturity of 90 days or less as cash equivalents. The Entity's cash balances exceed amounts insured by the Federal Deposit Insurance Corporation (FDIC). Cash per the bank statements at June 30, 2019 include cash of approximately \$264,813 which is not covered by depository insurance. The Entity does not expect to experience any losses from these accounts.

***Investments***

Investments, which consist of cash, equity securities and fixed income mutual funds managed by a bank which, are carried at their approximate market value at June 30, 2019 and 2018.

***Pervasiveness of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates include depreciation expense and the allowance for doubtful accounts.

***Property and Equipment***

Property and equipment are stated at cost. The Entity's policy is to capitalize expenditures for major improvements and to charge operations currently for expenditures which do not extend the lives of related assets. The provision for depreciation is determined by the straight-line method at rates intended to depreciate or amortize the cost of related assets over their estimated useful lives as follows:

	<u>Years</u>
Equipment	5 - 10
Furniture	5 - 10
Buildings	40

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2019 and 2018

Depreciation expense was \$70,148 and \$60,835 for the year ended June 30, 2019 and 2018 respectively.

***Bad Debts***

The Entity uses the reserve method for accounting for bad debts. For the years ended June 30, 2019 and 2018, the Entity reserved \$30,000 for 2019 and \$20,000 for 2018 as an allowance for uncollectible receivables. Management estimated these allowances by evaluating the probability of collection on a per account basis.

***Accrued Vacation***

Full time employees accrue Paid Time Off (PTO) during their first year of employment at a rate of 9.38 hours per completed month of service. After the first year of service employees are credited with 150 to 262.5 hours of PTO for that year on January 1st, based on each employee's years of service. Employees may carry over 37.5 to 150 hours of unused PTO into each calendar year based on their years of service. Any accrued, but unused PTO is payable to the employee upon separation from employment and has been recorded as a liability at year end.

***Income Taxes***

The Entity has received a determination letter from the Internal Revenue Service stating that it qualifies for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code for its exempt function income. In addition, the Entity is not subject to state income taxes.

The Financial Accounting Standards Board issued an interpretation on Income Taxes which fundamentally changed the way that the Entity is required to treat its uncertain tax positions for financial accounting purposes. It prescribes rules regarding how the Entity should recognize, measure and disclose in its financial statements tax positions that were taken or will be taken on the Entity's tax return that are reflected in measuring current or deferred income tax assets and liabilities. Differences between tax positions taken in a tax return and amounts recognized in the financial statements will generally result in an increase in a liability for income taxes payable, or a reduction in a deferred tax asset, or an increase in a deferred tax liability. The Entity does not have any unrecognized tax benefits and determined the impact of this interpretation was not material to the financial statements.

***Investments***

The Board of Directors of the Entity has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. Because of this interpretation, the Entity classifies the original value of the gift as permanently restricted net assets. The remaining portion of the donor-restricted endowment fund is classified as temporarily restricted net assets until approved for expenditure when it is reclassified to unrestricted net assets. The Entity appropriates amounts for expenditure in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Entity considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) duration and preservation of the endowment funds; (2) the purposes of the Entity and the endowment fund; (3) general economic conditions; (4) effect of inflation and deflation; (5) the expected total return from income and the appreciation of investments; (6) other resources of the Entity; and (7) the investment policy of the Entity.

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2019 and 2018

The Entity has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of income of funding to programs supported by its endowment while seeking to maintain the purchasing power of those endowment assets over the long-term. Endowment assets include those assets of donor-restricted funds that the Entity must hold in perpetuity or for donor-specified periods. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. The Entity expects its endowment assets, over time, to produce an average return of approximately 10% annually. Actual returns in any given year may vary from this amount.

To satisfy its long-term rate of return objectives, the Entity relies on a total return strategy in which investment returns are achieved through both capital appreciation and current yield. The Entity targets a diversified asset allocation which includes equity and debt securities. This is intended to result in a consistent inflation-protection rate of return that has enough liquidity to make an annual distribution of approximately \$5,000 on average while growing the fund, if possible.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or SPMIFA requires the Entity to retain as a fund of perpetual duration.

The following tabulation summarizes the relationship between carrying values and market values of investment assets for the years ending June 30, 2019 and 2018:

For the year ended June 30, 2019

	<u>Purpose Restriction</u>	<u>Endowment Funds</u>	<u>Total</u>
Restricted net assets as of July 1, 2018	\$ 43,445	\$ 100,000	\$ 143,445
Investment return:			
Investment income, net of fees	2,308		2,308
Net appreciation	7,933		7,933
Appropriation of purpose restrictions			
Restricted net assets as of June 30, 2019	<u>\$ 53,686</u>	<u>\$ 100,000</u>	<u>\$ 153,686</u>

For the year ended June 30, 2018

	<u>Purpose Restriction</u>	<u>Endowment Funds</u>	<u>Total</u>
Restricted net assets as of July 1, 2017	\$ 38,097	\$ 100,000	\$ 138,097
Investment return:			
Investment income, net of fees	1,411		1,411
Net appreciation	3,937		3,937
Appropriation of purpose restrictions			
Restricted net assets as of June 30, 2018	<u>\$ 43,445</u>	<u>\$ 100,000</u>	<u>\$ 143,445</u>

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2019 and 2018

*Fair Value Measurements*

The Entity has adopted the FASB Accounting Standards Codification standard, *Fair Value Measurements*, which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the *Fair Value Measurements* are described below.

**Level 1** - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Entity has the ability to access.

**Level 2** - Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in active markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs at the closing price reported on the active market on which the individual securities are traded.

Following is a description of the valuation methodologies used for assets measured at fair value.

*Bond and Equity Mutual Funds*-Valued at the net asset value ("NAV") of shares held by the Entity at year end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Entity believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Entity's investments, comprised of mutual funds, were reported at fair value by Level 1 inputs in the amounts of \$153,686 and \$131,565 for the years ended June 30, 2019 and 2018, respectively.

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2019 and 2018

*Investment Valuation and Income Recognition*

The Entity's investments as of June 30, 2019 and 2018 are stated at fair value. Shares of the separate investment accounts are valued at quoted market prices, which represent the net value of shares held by the Entity at year-end.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

At June 30, 2019 and 2018, investments have a market value of \$147,782 and \$131,556, cost basis of \$147,722 and \$127,631, realized gains of \$5,894 and \$2,131, unrealized gains and (losses) of \$2,038 and \$1,806, investment returns of \$3,252 and \$2,413, and endowment expenditures of \$944 and \$1,004 for investment advisory services, respectively.

**NOTE 2--ECONOMIC DEPENDENCE**

The Entity's primary source of support are fees and grants received from the State of New Hampshire and were \$1,984,878 and \$1,755,789 for the years ended June 30, 2019 and 2018, respectively. The grant agreements have been renewed for the next fiscal year. Revenue is recognized as earned under the terms of the contract and is received on a cost reimbursement basis. Other support originates as charges for private services, fees from regional non-profit agencies, interest, and other income. The contract has been renewed for the fiscal year ended June 30, 2020.

**NOTE 3--LONG-TERM DEBT**

At June 30, 2019 and 2018, mortgage notes payable consists of the following:

	<u>2019</u>	<u>2018</u>
\$584,000 mortgage note payable with bank, secured by property, payable in monthly installments of interest and principal reduction of \$3,774, through October 2035, with interest at 4.75% per annum through November 2025. Subsequent interest will be 2.25% plus the Ten Year Federal Home Loan Bank Index Rate.	\$ 513,850	\$ 534,214
\$41,000 note payable with bank, secured by all assets, payable in monthly installments of interest and principal of \$1,589 through October 2035, with interest at 4.75% per annum through November 2025. Subsequent interest will be 2.25% plus the Ten Year Home Loan Bank Index Rate.	36,078	37,507
	549,928	571,721
Less current portion	20,946	21,775
	<u>\$ 528,982</u>	<u>\$ 549,946</u>

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2019 and 2018

Debt service requirements are as follows:

<u>Year</u>	<u>Amount</u>
2020	\$ 20,946
2021	\$ 23,849
2022	\$ 25,007
2023	\$ 26,221
2024	\$ 27,494

**NOTE 4--RETIREMENT PLAN**

The Entity has a tax deferred annuity plan under Section 403(b) of the Internal Revenue Code for all full-time employees. An employee becomes eligible to participate at the commencement of employment and is vested when an initial contribution is made. Employer contributions are made on each participant's behalf at 5% of gross wages each year. For the years ended June 30, 2019 and 2018, the Entity contributed \$85,448 and \$61,585, respectively, to the plan.

**NOTE 5--FUNCTIONAL ALLOCATION OF EXPENSES**

The financial statements report certain categories of expenses that are attributed to program or supporting functions. Accordingly, certain indirect costs have been allocated among the program and supporting services benefited, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include salaries, payroll taxes, employee benefits, office supplies, fundraising, operations, and insurance, which are all allocated on the basis of time and effort.

**NOTE 6--CHANGE IN ACCOUNTING PRINCIPLES**

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Entity has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly.

**NOTE 7--RECLASSIFICATIONS**

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

**NOTE 8--AGENCY FUNDS**

The Entity maintains guardian accounts on behalf of the wards of the State of New Hampshire. These funds amounted to approximately \$36,753,593 and \$39,346,008 as of June 30, 2019 and 2018 respectively. The assets and related obligations have not been reflected on the Statements of Financial Position at June 30, 2019 and 2018.



**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2019 and 2018

**NOTE 9--CONTINGENT LIABILITY**

The Organization and current and former employees and other parties are defendants in an action brought forward by plaintiffs alleging wrongful death of an elderly individual in hospice care. The Company has filed a substantive motion to dismiss all of the Plaintiff's claims. The Company denies any and all liability. A hearing has been scheduled on the Motion to Dismiss all of the Plaintiff's claims.

**NOTE 10--LIQUIDITY AND AVAILABILITY**

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. Cash reserves in excess of daily operational needs are invested in certificates of deposit to maximize investment return while maintaining safety and liquidity.

The following table reflects the Entity's financial assets as of June 30, 2019 and 2018, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor restrictions.

Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2019</u>	<u>2018</u>
Cash	\$ 793,804	\$ 556,049
Investments	139,867	131,556
Accounts receivable	164,037	235,587
Contracts receivable	<u>156,477</u>	<u>170,885</u>
Total Financial Assets	1,254,185	1,094,077
Less:		
Net assets with donor restrictions	<u>(153,686)</u>	<u>(143,445)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 1,100,499</u>	<u>\$ 950,632</u>

**NOTE 11--SUBSEQUENT EVENTS**

Subsequent events have been evaluated through February 4, 2020 which is the date the financial statements were available to be issued.

**OFFICE OF PUBLIC GUARDIAN  
BOARD OF DIRECTORS**

**President/Clerk**

Roger Jobin

**Treasurer**

Raymond F. Bower

**Secretary**

Michael Fuerst, Esq.

Michael Palmieri

Nina Gardner

Judith Jones, Esq

Eugene Van Loan, Esq.

Robert A. Wells, Esq.

Revised Jan-20

**LINDA MALLON, ESQUIRE**

**EDUCATION:**

**Franklin Pierce Law Center, Concord, New Hampshire**  
Juris Doctor, 1982  
Admission to New Hampshire Bar, 1982

**Trinity College, Hartford, Connecticut**  
B.A., American Studies, 1977

**PROFESSIONAL  
EXPERIENCE:**

**OFFICE OF PUBLIC GUARDIAN**  
Concord, New Hampshire

**Executive Director, 1998-Present**  
**Deputy Director, 1985-1998**  
**Public Guardian, 1984-1985**

- Responsible for directing a non-profit organization certified by the NH Supreme Court to provide public guardianship throughout the State of NH to qualified indigent citizens receiving services through the Department of Health and Human Services and Department of Corrections
- Responsible for overseeing the provision of private guardianship and other fiduciary services to individuals statewide
- Provide supervision, consultation and training to twenty-six staff members including attorneys, medical professionals and social workers
- Develop organizational policies and procedures
- Provide education, training and other consultative services on a state, regional and national basis

**NEW ENGLAND NON-PROFIT  
HOUSING CORPORATION**  
Concord, New Hampshire  
Staff Attorney, 1982-1984

**NEW HAMPSHIRE LEGAL ASSISTANCE  
INSTITUTIONAL LAW PROJECT**  
Concord, New Hampshire  
Law Clerk, 1981-1982

- Statewide program concerned with matters affecting the rights of institutionalized and disabled persons in the areas of mental health, developmental disabilities, juvenile and prison law.
- Focus on pursuing remedies which enabled these individuals to live in the least restrictive, most integrated community setting possible.

**CERTIFICATIONS:** **Center for Guardianship Certification**

- Certified Master Guardian
- Certified Proctor for CGC exams

**MEMBERSHIPS:** **National Guardianship Association**

- Ethics Committee; First Responder
- Nominating Committee

**New Hampshire Bar Association**

- Elder Law, Estate Planning and Probate Section

**Probate Court Task Force on Professional Guardians**

**Long Term Care Ombudsman Advisory Committee**

**Incapacitated Adult Fatality Review Committee**

**Foundation for Healthy Communities**

- Healthcare Decisions Coalition

## **Tracy M. Culberson, Esq.**

### **Experience**

**2018 – Current**      *Office of Public Guardian*

**Staff Attorney / National Certified Guardian**

- Provide legal counsel as necessary to assist in the provision of guardianship services to incapacitated clients throughout New Hampshire.
- Provide guardianship services to incapacitated adults

**2011 – Current**      *Culberson Legal Services of New Hampshire, PLLC*

**Owner / Solo Practitioner**

- Legal services to include probate litigation, elder law and estate planning, and Nursing Home Abuse Litigation

**2008-2011**      *Office of the New Hampshire Attorney General, Concord NH*

**Assistant Attorney General**

- Head of the Elder Abuse and Financial Exploitation Unit
- Prosecuted cases of homicide, abuse, neglect, and financial exploitation of elderly and incapacitated adults in Superior, District, and Probate Courts throughout the State of New Hampshire. Notable prosecutions include:
- Trained medical professionals, first responders, judges, court personnel, emergency service providers, and adult protection workers in identifying signs and symptoms of elder abuse, neglect, self-neglect and exploitation, mandatory reporting, investigation techniques and evidence preservation.
- Drafted and filed State's response to defendant's appeal to Supreme Court.
- Chairman of the Incapacitated Adult Fatality Review Committee.

**2005-2008**      *Office of the Hillsborough County Attorney, Manchester NH*

**Assistant County Attorney**

- Represented the State and Hillsborough County in Juvenile, District and Superior Courts.
- Prosecution of misdemeanor and felony-level crimes.
- Presentation of felony cases to the grand jury for indictment.

**Co-Director of Communities Against Senior Exploitation (CASE) Partnership.**

**1992-2005**      *Goffstown Police Department,*

*Goffstown NH*

**Police Officer / Prosecutor**

- Certified New Hampshire Police Officer
- Instructed and trained police officers in the areas of juvenile law, criminal and motor vehicle law enforcement and adjudication, search and seizure, use of force, constitutional law, and the laws of arrest.
- Drafted, reviewed, and executed search and arrest warrants.
- Training and experience in the investigation of felonies and serious misdemeanors to include homicide, sexual assault, child neglect and abuse, robbery, burglary, arson, fraud, internet crimes and financial exploitation.

**2006-2007** **Plymouth State University,** **Plymouth, NH**

**Adjunct Faculty**

- Instructor within the Department of Criminal Justice.  
Specific instruction in courses to include "Criminal Adjudication", "The Constitution and the Criminal Justice Protocol" and "Domestic Violence and Juvenile Justice".

**2006-Current New Hampshire Police Standards and Training Council, Concord NH**

**Guest Lecturer**

- Instructor for in-service training of police officers attending "Basic Police Prosecutor" Course.
- Lectured on topics to include "The Rules of Evidence", "Case Preparation and Analysis" and "Elder Abuse and Financial Exploitation Investigation".
- Facilitator of mock DWI trials.
- 

**Education**

**2004** **Massachusetts School of Law** **North Andover, MA**

- Juris Doctor Degree

**1992** **Saint Anselm College** **Goffstown, NH**

- Bachelor of Arts Degree
  - Completion of requirements for Criminal Justice in 1992
- Completion of requirements for English in 1998

**Certifications and Professional Organization Memberships**

**2008-Current** – Chair of Incapacitated Adult Fatality Review Committee

**2008-Current** – Co-Chairperson of Law Enforcement Sub-Committee of the Elder Abuse Advisory Council

**2008-Current** – Panel Member of Long-Term Care Safety Net Committee

**2004** – Member of the Massachusetts Bar Association BA-158542

**2004** – Member of the New Hampshire Bar Association BA-16430

**2005** – Justice of the Peace – New Hampshire

- **1992** – Certified New Hampshire Police Officer

**Continuing Legal Education**

- Trial Advocacy I – National District Attorney's Association; Trial Advocacy II – National District Attorney's Association; Prosecuting Cases of Elder Abuse – National District Attorney's Association; Advanced Cross Examination; Nuts and Bolts of Criminal Law; Access to Public Records; New Hampshire Bar Association Practical Skills Course; Communities Against Senior Exploitation (CASE) Partnership; NH Attorney General's Child Abuse and Domestic Violence Conference.

**Other**

- **Board of Directors: Honor Flight New England**
- **Board of Directors for Suncook Youth Soccer**
- **Conversational French; Percussionist.**

**Mary K. Michaud**

**EDUCATION**

**Master of Social Work, 1990**

State University of New York at Albany, Albany, NY  
NH LICSW, 1996 (currently on inactive status)

**B.A. Psychology, 1986**

St. Anselm College, Manchester, NH

**PROFESSIONAL  
EXPERIENCE**

**Office of Public Guardian, 1998-present**

Concord, NH

**Director of Guardianship Services, July 2017-present**

- Provide oversight and management of guardian department, directly supervising 18 professional guardians, including 2 team leaders.
- Serve as a member of the management team, participating in organizational decisions.
- Responsible for making caseload assignments to ensure manageable caseload size and composition.
- In conjunction with Executive Director and Associate Director, responsible for hiring new guardians. Provide orientation and training for new guardians and oversee ongoing training for all guardians.
- Serve as primary guardian for several individuals.

**Guardian Supervisor, 2014-2017**

- Provide direct supervision, consultation and performance oversight for professional guardian staff.
- Provide orientation and training for new guardians.
- Serve as primary guardian for several individuals.

**Staff Guardian, 1998-present**

- Provide advocacy and informed decision making for individuals deemed incapacitated by the NH Probate Court due to intellectual disability, mental illness, traumatic brain injury and/or dementia.
- Collaborate with families, medical providers, nursing homes, area agencies, community mental health centers, state psychiatric hospital, and other inpatient, residential and outpatient providers to ensure best possible outcomes for individuals in least restrictive settings.



**Genesis Behavioral Health (fka Genesis-The Counseling Group), 1996-1998**  
Laconia, NH

**Case Management Coordinator, 1997-1998**

- Provided administrative and clinical oversight of Community Support Program clinical case management and Independent living services for individuals with serious and persistent mental illness.

**Clinical Case Manager, 1996-1997**

- Provided primary therapy and case management services for adults with serious and persistent mental illness.
- Performed Emergency Services clinical evaluations

**Gateway Center for Human Development, Brunswick, GA, 1995-1996**

**Interim Program Manager**

- Managed psychosocial day treatment program for adults with mental illness during agency search for permanent manager.

**Rensselaer County Department of Mental Health, 1990-1995**  
Troy, NY

**Intensive Case Manager, 1991-1995**

- Provided outreach and support for adults with serious and persistent mental illness at risk for homelessness, incarceration or recurring psychiatric hospitalization.

**Mental Health Social Worker, 1990-1991**

- Responsible for primary therapy and case management services for adults with mental illness.

**ANDREA L. SISSON, CPA**

**SUMMARY:**

- 18 years of experience with local CPA firms working with a wide range of clients including small service businesses, non-profit organizations and multi-million dollar manufacturing companies.
- Co-founded and managed local payroll service bureau.
- Proficient in various types of tax return preparation, all areas of accounting, bookkeeping and payroll.
- Designed and implemented customized bookkeeping systems for clients.
- Hired, trained and supervised staff at various levels.

**PROFESSIONAL EXPERIENCE:**

**Office of Public Guardian Concord, New Hampshire  
Business Manager**

**10/2007-Present**

- Responsible for all financial aspects of the organization including daily accounting work, preparation of financial statements, preparation of payroll for 27 person staff, creation of budgets
- Responsible for supervision of all administrative staff and oversight of all administrative functions of the entity
- Assist in the development of organizational policies and procedures as a member of the management team

**Peter C. Brankman and Company, P.C. Concord, New Hampshire  
Senior Staff Accountant/Manager**

**10/2004 - 10/2007**

- Managed individual tax portion of practice (400-500 returns); controlled work flow, supervised staff, prepared returns in a fast-paced deadline driven environment.
- Designed and implemented paperless individual tax processing system.
- Perform compilations, reviews and audits of various for profit and non-profit client financial statements.
- Designed and implemented bookkeeping systems for clients.
- Trained and supervised staff on all types of engagements.

**D'Agnese, Robinson and Company/Stephen C. Robinson and Company, /McLarney  
and Company (Same firm various owners) Concord, New Hampshire  
Staff Accountant/Senior Staff Accountant/Manager 9/1989 - 6/2004**

- **Assisted and advised clients with various accounting and management functions.**
- **Installed and set up accounting software packages; train client personnel.**
- **Managed all bookkeeping clients.**
- **Designed and implemented accounting and internal control procedures.**
- **Managed work flow through busy tax seasons**
- **Hired, trained and supervised staff.**

**EDUCATION:**

- **BS in Accounting, Bentley College May 1989**

# KERI P. HARRINGTON

## EDUCATION

Bachelor of Arts, Plymouth State University, Plymouth, NH  
Major: Anthropology/Sociology with an option in Sociology  
Minors: Psychology and Business Administration

## QUALIFICATIONS

- Experience managing and building a team
- Experience with applying and managing grants
- Ability to work effectively with people in varied situations
- Problem-solving capabilities and ability to multi-task
- Energetic, flexible, adaptable and enthusiastic
- Effective team player

## WORK EXPERIENCE

April 2012 - Present

**Financial Planning for Employment Program Director**  
**Granite State Independent Living (GSIL), Concord, NH**  
Administrate Social Security Administration's Work Incentive Planning and Assistance program for all of New Hampshire and 25 counties of New York and the Financial Planning for Employment fee-for-service program and packages. Supervised Coordinators and a subcontractor in New York. Provide work incentive assistance and benefits analysis to beneficiaries receiving Social Security disability benefits and state benefits. Provide information and referral to beneficiaries, families, professionals, etc. Conduct outreach and presentations on work incentives.

April 2010 - April 2012

**Work Incentives Planning and Assistance (WIPA) Program Manager**  
**Granite State Independent Living (GSIL), Concord, NH**  
Provide work incentive assistance and benefits analysis to beneficiaries receiving Social Security disability benefits and state benefits. Provide information and referral to beneficiaries, families, professionals, etc. Conduct outreach and presentations on work incentives to beneficiaries, families, professionals, etc. Supervise the Community Work Incentive Coordinators and with the administrative duties of the WIPA program, i.e. completing reports, grants, and assist with any other reporting and meetings necessary to the program and GSIL.

June 2007 - April 2010

**House Manager and Assistant Director**  
**Northeast Arc (formerly NorthShore Arc), Burlington, MA**  
Assist individuals with cognitive and developmental disabilities who reside in a group home. The individuals are physically disabled and medically fragile. Administer medications, help implement their ISP goals, and help with their everyday activities. Advocate for the individuals at health care provider appointments and help make sure all equipment is in proper condition. Help with supervision with staff and talking with parents.

February 2006-June 2007

**Case Manager and Assistant Manager**  
**Riverside Community Care, Reading and Woburn, MA**  
Assist individuals with cognitive and developmental disabilities who reside in a group home. Administer medications, help implement their ISPs and behavior plans, bring them to their health care provider appointments, assist with administrative paperwork, and write case manager reports, assessments, and other paperwork as needed.

## **KERI P. HARRINGTON**

September-December 2004

**Direct Service Intern  
Voices Against Violence, Plymouth, NH**

February 2003-December 2004

**Building Manager and Office Assistant  
Hartman Union Building, Plymouth State University, Plymouth, NH**

December 1999-March 2008

**Answering Service Operator  
Comnet Services, Winchester, MA**

### **ACTIVITIES / SPECIAL RECOGNITION**

October 2010, full certification, Community Work Incentive Coordinator (CWIC)  
Social Security Administration's Suitability Clearance (June 2010 and October 2013)  
June 2006 "Act of Kindness" award recipient  
2004, Award Recipient, Top 20 Senior  
Crisis Line Advocate for Voices Against Violence  
2003, Award Recipient, Who's Who Among Colleges and Universities  
Secretary, Junior and Senior Class

### **REFERENCES**

Available upon request

**OFFICE OF PUBLIC GUARDIAN**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Linda Mallon	Executive Director	\$125,914	46.39%	\$58,412
Tracy Culberson	General Counsel	\$123,641	46.39%	\$57,357
Mary Michaud	Director of Guardianship Svcs	\$93,992	46.39%	\$43,603
Andrea Sisson	Director of Finance	\$91,928	46.39%	\$42,645
Keri Harrington	Director of Fiduciary Services	\$80,000	46.39%	\$37,112

Subject: Guardianship Services (SS-2021-DBH-01-GUARD-02)


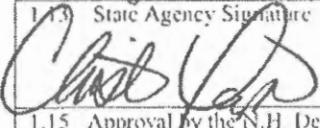
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.


**AGREEMENT**

The State of New Hampshire and the Contractor hereby mutually agree as follows:

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Tri-County Community Action Program, Inc.		1.4 Contractor Address 30 Exchange Street Berlin NH, 03570	
1.5 Contractor Phone Number (603) 750-3010	1.6 Account Number 05-95-92-922010-4114-102-500731	1.7 Completion Date June 30, 2022	1.8 Price Limitation \$1,398,964
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature  Date: 6/3/2020		1.12 Name and Title of Contractor Signatory Jeanne Robillard Chief Executive Officer	
1.13 State Agency Signature  Date: 6-5-2020		1.14 Name and Title of State Agency Signatory Christie Toppan, Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: <b>Catherine Pinos</b> On: <b>06/08/20</b>			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials   
 Date 6/3/20

**2. SERVICES TO BE PERFORMED.** The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

**4. CONDITIONAL NATURE OF AGREEMENT.**

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

**5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.**

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

**6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.**

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

**7. PERSONNEL.**

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.



## 8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

## 9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

## 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

**11. CONTRACTOR'S RELATION TO THE STATE.** In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

## 12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

**13. INDEMNIFICATION.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

#### 14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

#### 15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.



EXHIBIT A

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**REVISIONS TO STANDARD CONTRACT PROVISIONS**

**1. Revisions to Form P-37, General Provisions**

- 1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:
  - 3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2020 ("Effective Date").
- 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
  - 3.3. The parties may extend the Agreement for up to two (2) additional year(s) from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.
- 1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:
  - 12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed and how corrective action shall be managed if the subcontractor's performance is inadequate. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

*JL*

6/3/20



**EXHIBIT B**

**Scope of Services**

**1. Statement of Work**

**1.1. Scope of Work Applicable to all Guardianship Services**

- 1.1.1. For the purposes of this agreement, all references to days shall mean calendar days.
- 1.1.2. For the purposes of this agreement, ward shall mean the individual for whom guardianship of the individual and/or estate is appointed by the Circuit Court – Probate Division
- 1.1.3. The Contractor shall provide public guardianship and protection services to safeguard the liberty and well-being of individuals who, because of functional limitations, have suffered, are suffering, or are likely to suffer substantial harm due to an inability to:
  - 1.1.3.1. Provide personal needs for food, clothing, shelter, health care or safety; or
  - 1.1.3.2. Manage their property or financial affairs.
- 1.1.4. The Contractor shall provide public guardianship and protection services to persons at risk of harm to themselves, their estates or both the person and estate, for whom the State of New Hampshire has a responsibility to safeguard pursuant to New Hampshire (NH) Revised Statutes Annotated (RSA) 135-C: 60, Guardianship; NH RSA 161-F: 52, Guardianship; and RSA 171-A: 10, Residential Services; Legal Counsel and Guardianship.
- 1.1.5. The Contractor shall provide public guardianship services to persons in Paragraph 1.1.4, statewide, in accordance with NH RSA 464-A, Guardians and Conservators and NH RSA 547-B, Public Guardianship and Protection Program, which include appointments as guardian, co-guardian, conservator, or temporary guardian of the person and/or estate of the individual.
- 1.1.6. The Contractor will provide protection services to individuals in Paragraph 1.1.4, statewide, that include actions necessary to carry out the duties as a duly designated representative or protective payee; client representative; attorney-in-fact; or other similar agent, as prescribed by applicable law, rule, or agreement.
- 1.1.7. The Contractor shall provide services to individuals only upon receiving prior approval from the Department of Health and Human Services, Office of Client and Legal Services.
- 1.1.8. The Contractor shall refer individuals to the Disability Rights Center - NH, the New Hampshire Legal Assistance or other attorney when referrals from the Department's Office of Client and Legal Services for





**EXHIBIT B**

- guardianship and protection services may be inappropriate, in order that an administrative appeal, or other appropriate legal action, can be taken on behalf of the individual.
- 1.1.9. The Contractor shall direct any referrals for individuals made to the Contractor for guardianship and protection services to the Department's Office of Client and Legal Services when referrals are received from agencies that include, but are not limited to:
- 1.1.9.1. The Glenclyff Home for the Elderly;
  - 1.1.9.2. New Hampshire Hospital;
  - 1.1.9.3. Community agencies in the mental health system;
  - 1.1.9.4. Agencies in the developmental services system; and
  - 1.1.9.5. Agencies in the adult and elderly system.
- 1.1.10. The Contractor shall not be reimbursed by the Department for services in the event the Contractor provides guardianship and protection services to individuals who are not screened and approved by the Department's Office of Client and Legal Services, unless the Contractor:
- 1.1.10.1. Provides documentation satisfactory to the Department that circumstances not within the control of the Contractor occurred and the Contractor made reasonable efforts to decline the guardianship appointments.
  - 1.1.10.2. Includes documentation of efforts made to decline guardianship appointments with its monthly invoices.
  - 1.1.10.3. The State has responsibility to safeguard the person pursuant to RSA 135-C: 60, RSA 171-A: 10, II, and RSA 161-F: 52.
- 1.1.11. The Contractor shall provide guardianship and protection services to individuals, in accordance with the "Standards of Practice" and "A Model Code of Ethics for Guardians" developed by the National Guardianship Association.
- 1.1.11.1. Notwithstanding the ethics and standards for guardians cited in Paragraph 1.1.11, for monthly visits, the Contractor shall make quarterly face-to-face visits with the ward or more frequent visits as required in individual circumstances, in accordance with Contractor's accepted practice.
  - 1.1.11.2. The Contractor shall attempt to have a video conference, or telephone contact if technology for a video conference is

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**EXHIBIT B**

not available, with the ward in the instance the ward is out of the State of New Hampshire for an extended period of time and it would not be feasible for the Contractor to see the ward face to face on the basis outline in Subparagraph 1.1.11.1 above.

- 1.1.11.3. The Contractor may suspend face-to-face visits as required in Subparagraph 1.1.11.1 until an alternative plan can be developed that maintains personal safety of all parties if the ward exhibits unsafe behavior or is aggressive to the point of physical harm to the Contractor.
- 1.1.12. In any action brought in Circuit Court-Probate Division to limit or otherwise reduce the scope of a guardianship over an individual served, the State shall appear with the Contractor where the State agrees that it is necessary to present the State's position on the action proposed.
- 1.1.13. The Contractor agrees shall not provide individuals with direct services, which include:
  - 1.1.13.1. Psychotherapy;
  - 1.1.13.2. Case management;
  - 1.1.13.3. Transportation;
  - 1.1.13.4. Financial aid; or
  - 1.1.13.5. Other social services available through governmental or nonprofit agencies.
- 1.1.14. The Contractor has responsibilities as an independent decision-maker acting in a fiduciary capacity with respect to individuals served and the decisions to be made on behalf of such individuals shall not be directed or influenced by the State.
- 1.1.15. The Contractor may provide guardianship and protection services for individuals other than those who are referred for services pursuant to this Agreement, ensuring:
  - 1.1.15.1. Pursuant to RSA 547-B: 7, no funds provided under this Agreement are expended for those individuals.
  - 1.1.15.2. Sufficient records, which are subject to the Department's examination, are included and clearly document that the funds received under this Agreement are expended in accordance with this Agreement.
- 1.1.16. The Contractor shall accept and investigate complaints from the Department regarding services performed, including the



**EXHIBIT B**

circumstances pertaining to the complaint, and ensure a written response containing the results of the investigation is submitted to the Department no later than thirty (30) days from the date the complaint is received by the Contractor.

- 1.1.17. The Contractor shall allow wards to participate in consumer satisfaction surveys unless the Contractor provides written reasons to the Department that state why a particular ward should not be allowed to participate.
- 1.1.18. The Contractor agrees that if the performance of services involves the collection, transmission, storage, or disposition of data on behalf of the Department including substance use disorder (SUD) data created by a Part 2 provider, the Contractor shall maintain the data subject to the requirements stated in 45 CFR Part 2.

**1.2. Guardianship Services**

- 1.2.1. The listing and description of services to be provided to wards are not intended to restate existing rules and regulations currently in place, but rather to clarify the relationship of the Contractor with respect to its wards who need and receive services in the developmental services; mental health services; or elderly and adult service systems.
- 1.2.2. The Contractor agrees that all of the responsibilities referenced in Subsection 1.2 are contingent upon the actual authority granted in each individual court order specifying the extent and scope of guardianship for each individual ward.
- 1.2.3. The Contractor shall make decisions regarding the residential and day placement of each ward, utilizing:
  - 1.2.3.1. The standards of least restrictive environment; and
  - 1.2.3.2. What is in the best interests of the individual ward.
- 1.2.4. The Contractor shall ensure all legally necessary steps are taken to enable the individual ward to receive comprehensive:
  - 1.2.4.1. Evaluations;
  - 1.2.4.2. Treatment; and
  - 1.2.4.3. Services.
- 1.2.5. The Contractor shall advocate for and request all necessary and appropriate services to which the ward is entitled, in accordance with:
  - 1.2.5.1. The ward's service and/or treatment plan;
  - 1.2.5.2. the ward's expressed preferences or best interests consistent with the Contractor's Code of Ethics and national Guardianship Association Standards of Practice; and



**EXHIBIT B**

- 1.2.5.3. Established Department standards and State law.
- 1.2.6. The Contractor shall be available to give or withhold consent to proposed care, when legally necessary, which includes, but is not limited to:
  - 1.2.6.1. Medical Care;
  - 1.2.6.2. Professional care;
  - 1.2.6.3. Legal counsel;
  - 1.2.6.4. Counseling;
  - 1.2.6.5. Behavioral health services;
  - 1.2.6.6. Changes in individual service and/or treatment plans; and
  - 1.2.6.7. Other clinically or legally significant treatment plans or services.
- 1.2.7. The Contractor shall ensure the ward's civil rights are protected within the context of the decision-making on behalf of the ward, while refraining from unwarranted intrusion into the life of the ward.
- 1.2.8. The Contractor shall be available to make all decisions, as required by RSA 464-A:26, and work collaboratively with the Department relative to any of the ward's debts owed to the State of New Hampshire, if the Contractor is guardian of the ward's estate.
- 1.2.9. The Contractor shall remain current of the facts or circumstances that may impact the decisions to perform the functions specified in Subsection 1.2.
- 1.2.10. The Contractor shall maintain appropriate contact with each ward to ensure services reflect the personal preferences, values, and desires of the ward to the fullest extent possible in order to make informed decisions on behalf of the ward.
- 1.2.11. The Contractor shall obtain all available information regarding the ward or the ward's situation in order to be fully aware of all risks and benefits of any proposed course of action, as well as any alternatives that may exist when making decisions on behalf of the ward. The Contractor, in addition to having required personal contact with the ward, may:
  - 1.2.11.1. Contact other important and significant people in the ward's life.
  - 1.2.11.2. Interact with the ward's case manager.
  - 1.2.11.3. Interact others who share responsibility for meeting the needs of the ward.

**1.3. Guardianship and Protection Services**

Tri-County Community Action Program, Inc.

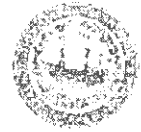
Contractor Initials

*JL*

Date

6/3/20





## EXHIBIT B

- 1.3.1. The Contractor shall accept all protection services cases referred by the Department's Office of Client and Legal Services.
- 1.3.2. The Department shall make every attempt to obtain a Release of Information from the proposed client for the Contractor except where prohibited from doing so by law.
- 1.3.3. The Contractor shall be involved in the screening process for protection cases, as appropriate, or refer the individual to the Disability Rights Center - NH, New Hampshire Legal Assistance or other attorney in order that an administrative appeal or other appropriate legal action can be taken on behalf of the client.
- 1.3.4. For persons referred to Contractor by the Department's Office of Client and Legal Services pursuant to NH RSA 136-C: 60 and NH RSA 171-A: 10, II, the Contractor shall serve the current 280 wards receiving guardianship services, as well as any new persons referred for services, in accordance with Paragraph 1.1.8., above, for a total of up to 280 cases during the contract period.
- 1.3.5. The Contractor shall receive letters of approval for each new case assigned to the Contractor by the Department's Office of Client and Legal Services.

### 1.4. Technical Assistance

- 1.4.1. The Contractor may provide technical assistance to private guardians or training to staff that provide direct services to wards who are clients of the Department, which includes:
  - 1.4.1.1. Area agency staff; and
  - 1.4.1.2. Mental health services agency staff;

### 1.5. Staffing

- 1.5.1. The Contractor ensure staff providing guardianship services successfully complete a minimum of 20 hours of orientation training.
- 1.5.2. The Contractor shall ensure staff providing guardianship services successfully complete a minimum of 10 hours of annual continuing education, annually.

## 2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

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4/3/20



## EXHIBIT B

- 2.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

### 3. Reporting Requirements

- 3.1. The Contractor shall provide quarterly reports of all written complaints filed against the Contractor, which includes:
  - 3.1.1. A copy of the written complaint;
  - 3.1.2. Steps taken to resolve the complaint;
  - 3.1.3. The date that the complaint was resolved; and
  - 3.1.4. Steps to be taken in the following quarter to mitigate similar complaints from being filed in the future.
- 3.2. The Contractor shall provide an annual report, no later than August 1st that identifies names of guardians providing services with the number of continuing education hours obtained over the previous 12 month, ensuring supporting documentation is available for Department review upon request.

### 4. Performance Measures

- 4.1. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

### 5. Additional Terms

#### 5.1. Impacts Resulting from Court Orders or Legislative Changes

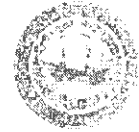
- 5.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

#### 5.2. Culturally and Linguistically Appropriate Services (CLAS)

- 5.2.1. The Contractor shall submit and comply with a detailed description of the language assistance services they will provide to individuals with limited English proficiency and/or hearing impairment to ensure meaningful access to their programs and/or services within ten (10) days of the contract effective date.

#### 5.3. Credits and Copyright Ownership

- 5.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the



**EXHIBIT B**

services of the Contract shall include the following statement, "The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

- 5.3.2. All materials produced or purchased under the contract shall have prior approval from the Department before printing, production, distribution or use.
- 5.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
  - 5.3.3.1. Brochures;
  - 5.3.3.2. Resource directories;
  - 5.3.3.3. Protocols or guidelines;
  - 5.3.3.4. Posters; and
  - 5.3.3.5. Reports.
- 5.3.4. The Contractor shall not reproduce any materials produced under the contract without prior written approval from the Department.

**5.4. Operation of Facilities: Compliance with Laws and Regulations**

- 5.4.1. In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.

**6. Records**

- 6.1. The Contractor shall keep records that include, but are not limited to:



**EXHIBIT B**

- 
- 6.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
  - 6.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
  - 6.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
  - 6.1.4. Medical records on each patient/recipient of services.
- 6.2. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

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6/3/20



EXHIBIT C

Payment Terms

1. This Agreement is funded by 100 % General Funds.
2. For the purposes of this Agreement:
  - 2.1. The Department has identified the Contractor as a Contractor, in accordance with 2 CFR 200.0. et seq.
  - 2.2. The Department has identified this Contract as NON-R&D, in accordance with 2 CFR §200.87.
3. The State shall pay the Contractor a per diem, per case rate for services provided in fulfillment of this Agreement, as follows:
  - 3.1. The per diem reimbursement rate for the provision of guardianship over the person services or guardianship over the estate services, as approved by the Office of Client and Legal Services for all Bureau of Mental Health Services or Bureau of Developmental Services clients shall be \$6.81 per ward, per day, for up to 280 clients and as follows:
    - 3.1.1. The Department will reimburse the Contractor at \$6.81 per ward per day when the Contractor provides guardianship over the person.
  - 3.2. The hourly reimbursement rate for the provision of technical assistance shall be \$60.00, not to exceed the amount of \$2,000.
  - 3.3. The hourly reimbursement rate for the provision of training shall be \$60.00, not to exceed the amount of \$1,500.
4. The Contractor shall seek reimbursement from other payer sources when providing protection services as described in Paragraph 1.1.15 of Exhibit B, Scope of Services. The Department will not reimburse for services under this Agreement for protection services described in Paragraph 1.1.15 of Exhibit B, Scope of Services.
5. The Contractor shall submit an invoice in a form satisfactory to the State by the fifteenth (15th) working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month.
6. The Contractor shall ensure each invoice is completed, dated and returned to the Department in order to initiate payment.
7. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to [dhhs\\_dbhinvoicesmhs@dhhs.nh.gov](mailto:dhhs_dbhinvoicesmhs@dhhs.nh.gov), or invoices may be mailed to:

Tanja Godtfredsen  
Department of Health and Human Services

6/3/20





EXHIBIT C

105 Pleasant Street  
Concord, NH 03301

8. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
9. The final invoice shall be due to the State no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
10. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
11. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
12. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.
13. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
14. Audits
  - 14.1. The Contractor is required to submit an annual audit to the Department if **any** of the following conditions exist:
    - 14.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
    - 14.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
    - 14.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

*JR*

6/3/20



EXHIBIT C

- 14.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 14.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 14.4. Any Contractor that receives an amount equal to or greater than \$250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Contractor is high-risk.
- 14.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

JR

10/3/20



**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

**ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS**

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS  
US DEPARTMENT OF EDUCATION - CONTRACTORS  
US DEPARTMENT OF AGRICULTURE - CONTRACTORS**

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner  
NH Department of Health and Human Services  
129 Pleasant Street,  
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
  - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
  - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
    - 1.2.1. The dangers of drug abuse in the workplace;
    - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
    - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
    - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
  - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
  - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
    - 1.4.1. Abide by the terms of the statement; and
    - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
  - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency



New Hampshire Department of Health and Human Services  
Exhibit D



has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant:

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
  - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
  - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check  if there are workplaces on file that are not identified here.

Vendor Name: Tri-County Community Action Program, INC.

6/3/2020  
Date

J. Robillard  
Name: Jeanne Robillard  
Title: Chief Executive Officer

Vendor Initials JK  
Date 6/3/20



CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS  
US DEPARTMENT OF EDUCATION - CONTRACTORS  
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- \*Temporary Assistance to Needy Families under Title IV-A
- \*Child Support Enforcement Program under Title IV-D
- \*Social Services Block Grant Program under Title XX
- \*Medicaid Program under Title XIX
- \*Community Services Block Grant under Title VI
- \*Child Care Development Block Grant under Title IV

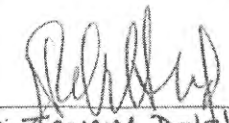
The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: Tri-County Community Action Program, INC.

6/3/2020  
Date

  
Name: Jeanne Robillard  
Title: CEO



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION  
AND OTHER RESPONSIBILITY MATTERS**

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

**INSTRUCTIONS FOR CERTIFICATION**

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

*[Handwritten initials]*



information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

**PRIMARY COVERED TRANSACTIONS**

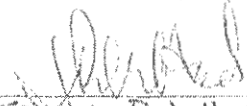
11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
  - 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
  - 11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - 11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
  - 11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

**LOWER TIER COVERED TRANSACTIONS**

13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
  - 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
  - 13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Vendor Name: Tn-County Community Action Program, INC.

6/3/2020  
Date

  
Name: Jeanne Robillard  
Title: CEO

Vendor Initials   
Date 6/3/20





**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO  
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND  
WHISTLEBLOWER PROTECTIONS**

The Vendor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Vendor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations - OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations - Nondiscrimination, Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations - Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Vendor Initials

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

New Hampshire Department of Health and Human Services  
Exhibit G



In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Vendor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this proposal (contract) the Vendor agrees to comply with the provisions indicated above.

Vendor Name: Tri-County Community Action Program, INC.

6/3/2020  
Date

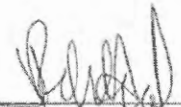
  
Name: Jeanne Robillard  
Title: CEO

Exhibit G

Vendor Initials JR

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

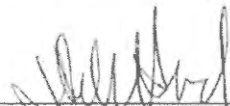
Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Vendor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this contract, the Vendor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Vendor Name: Ta-County Community Action Program, INC.

6/3/2020  
Date

  
Name: Jeanne Robillard  
Title: CEO

Vendor Initials JR  
Date 6/3/20



Exhibit I

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

*JR*





Exhibit I

- I. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

*JR*

6/3/20



Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

**(3) Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



Exhibit I

- pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.
- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
  - g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
  - h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
  - i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
  - j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
  - k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
  - l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

*JK*





Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) **Obligations of Covered Entity**

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) **Termination for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) **Miscellaneous**

- a. **Definitions and Regulatory References.** All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. **Amendment.** Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. **Data Ownership.** The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. **Interpretation.** The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.



Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services  
The State

*[Handwritten Signature]*  
Signature of Authorized Representative

*Christi Tappan*  
Name of Authorized Representative

*Associate Commissioner*  
Title of Authorized Representative

*6-5-2020*  
Date

*Tri-County Community Action Program, INC.*  
Name of the Contractor

*[Handwritten Signature]*  
Signature of Authorized Representative

*Jeanne Robillard*  
Name of Authorized Representative

*Chief Executive Officer*  
Title of Authorized Representative

*6/3/2020*  
Date



**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY  
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
  - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
  - 10.2. Compensation information is not already available through reporting to the SEC.


Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: Ta-County Community Action Program, Inc.

6/3/2020  
Date

  
Name: Steame Robillard  
Title: CEO



FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 073975708
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO  YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO  YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____



New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

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mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

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DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
8. Open Wireless Networks. End User may not transmit Confidential Data via an open

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wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

### III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

#### A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a





whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
  2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
  - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
  - b. safeguard this information at all times.
  - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
  - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

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- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

#### V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

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DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

**VI. PERSONS TO CONTACT**

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Handwritten initials in black ink, possibly 'JL' or similar, written over a horizontal line.

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# State of New Hampshire

## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 18, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63020

Certificate Number: 0004876884



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 1st day of April A.D. 2020.

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

**CERTIFICATE OF AUTHORITY**

I, Anne Barber, hereby certify that:  
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Board ~~Chair~~ Vice Chair/ Elected Officer of Tri-County Community Action Program, INC.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on June 25th, 2019, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

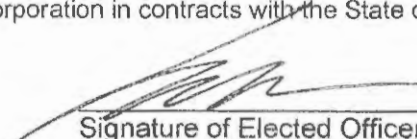
**VOTED:** That Jeanne Robillard, Chief Executive Officer, Randall Pilotte Chief Financial Officer (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Tri-County Community Action Program, INC. to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 3 June 20

  
\_\_\_\_\_  
Signature of Elected Officer  
Name: Anne Barber  
Title: Interim Vice Chair



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
02/25/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).


<b>PRODUCER</b>		CONTACT NAME: Karen Shaughnessy	
FIAI/Cross Insurance		PHONE (A/C, No, Ext): (603) 669-3218	FAX (A/C, No): (603) 645-4331
1100 Elm Street		E-MAIL ADDRESS: kshaughnessy@crossagency.com	
Manchester NH 03101		INSURER(S) AFFORDING COVERAGE	
		INSURER A: Philadelphia Ins Co	
<b>INSURED</b>		INSURER B: Granite State Health Care and Human Services Self-	
Tri-County Community Action Program, Inc		INSURER C:	
30 Exchange Street		INSURER D:	
Berlin NH 03570		INSURER E:	
		INSURER F:	

**COVERAGES** CERTIFICATE NUMBER: 19-20 All Lines, 20-21 WC REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2003516	07/01/2019	07/01/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMPIOP AGG \$ 3,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2003523	07/01/2019	07/01/2020	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB683002	07/01/2019	07/01/2020	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			HCHS20200000241 (3a.) NH	02/01/2020	02/01/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Professional Liability			PHPK2003516	07/01/2019	07/01/2020	Each Occurrence \$1,000,000 Aggregate \$3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

<b>CERTIFICATE HOLDER</b>	<b>CANCELLATION</b>
NH DHHS 129 Pleasant Street  Concord NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 

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## **Mission Statement**

Tri-County Community action provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

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CEO: Jeanne L. Robillard COO: Regan L. Pride CFO: Randall S. Pilotte

30 Exchange Street, Berlin NH 03570 P: 603-752-7001

[www.tccap.org](http://www.tccap.org) [FB@TriCountyCommunityActionProgram](mailto:FB@TriCountyCommunityActionProgram)

*Financial Statements*

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**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**

**AND AFFILIATE**

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018  
AND  
INDEPENDENT AUDITORS' REPORTS**



TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

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To the Board of Directors of  
Tri-County Community Action Program, Inc. and Affiliate  
Berlin, New Hampshire



## **INDEPENDENT AUDITORS' REPORT**

### ***Report on the Financial Statements***

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (New Hampshire nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2019 and 2018, the related consolidated statements of cash flows and functional expenses for the years then ended, the related consolidated statement of activities for the year ended June 30, 2019 and the related notes to the consolidated financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Tri-County Community Action Program, Inc. and Affiliate as of June 30, 2019 and 2018, and its consolidated cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited Tri-County Community Action Program, Inc. and Affiliate's 2018 consolidated financial statements, and we expressed an unmodified audit opinion on those consolidated financial statements in our report dated October 19, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

**Other Information**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2019, on our consideration of Tri-County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tri-County Community Action Program, Inc.'s internal control over financial reporting and compliance.

*Leone McDonnell & Roberts*  
*Professional Association*

October 21, 2019  
North Conway, New Hampshire



TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,400,750	\$ 1,329,038
Restricted cash	583,963	380,902
Accounts receivable	1,274,083	1,156,657
Property held for sale	47,000	-
Pledges receivable	231,161	212,207
Inventories	85,886	87,569
Prepaid expenses	34,037	25,640
Total current assets	<u>3,656,880</u>	<u>3,192,013</u>
<b>PROPERTY</b>		
Property and equipment	12,086,152	12,812,689
Less accumulated depreciation	<u>(5,178,535)</u>	<u>(5,203,324)</u>
Property, net	<u>6,907,617</u>	<u>7,609,365</u>
<b>OTHER ASSETS</b>		
Restricted cash	<u>418,936</u>	<u>325,863</u>
<b>TOTAL ASSETS</b>	<u>\$ 10,983,433</u>	<u>\$ 11,127,241</u>
<u>LIABILITIES AND NET ASSETS</u>		
<b>CURRENT LIABILITIES</b>		
Demand note payable	\$ -	\$ 516,022
Current portion of long term debt	148,449	142,733
Current portion of capital lease obligations	4,870	4,445
Accounts payable	221,571	237,276
Accrued compensated absences	204,079	203,121
Accrued salaries	210,952	187,508
Accrued expenses	89,524	131,888
Refundable advances	197,157	191,069
Other liabilities	598,195	387,168
Total current liabilities	<u>1,674,797</u>	<u>2,001,230</u>
<b>LONG TERM DEBT</b>		
Long term debt, net of current portion	5,227,835	5,373,937
Capital lease obligations, net of current portion	<u>3,355</u>	<u>8,226</u>
Total liabilities	<u>6,905,987</u>	<u>7,383,393</u>
<b>NET ASSETS</b>		
Without donor restrictions	3,399,192	2,926,057
With donor restrictions	<u>678,254</u>	<u>817,791</u>
Total net assets	<u>4,077,446</u>	<u>3,743,848</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 10,983,433</u>	<u>\$ 11,127,241</u>

See Notes to Consolidated Financial Statements

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2019  
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2019 Total</u>	<u>2018 Total</u>
<b>REVENUES AND OTHER SUPPORT</b>				
Grant and contracts	\$ 14,074,008	\$ 401,106	\$ 14,475,114	\$ 14,309,086
Program funding	1,167,509	-	1,167,509	1,259,037
Utility programs	1,287,103	-	1,287,103	1,079,361
In-kind contributions	477,167	-	477,167	351,187
Contributions	230,986	-	230,986	395,225
Fundraising	39,303	-	39,303	59,536
Rental income	625,046	-	625,046	679,112
Interest income	643	-	643	348
(Loss) gain on disposal of property	(32,892)	-	(32,892)	48,487
Loss on write down of property held for sale	(255,492)	-	(255,492)	-
Other revenue	196,364	-	196,364	81,938
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues and other support	17,809,745	401,106	18,210,851	18,263,317
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<u>540,643</u>	<u>(540,643)</u>	<u>-</u>	<u>-</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues, other support, and net assets released from restrictions	<u>18,350,388</u>	<u>(139,537)</u>	<u>18,210,851</u>	<u>18,263,317</u>
<b>FUNCTIONAL EXPENSES</b>				
Program Services:				
Agency Fund	950,639	-	950,639	922,701
Head Start	2,451,296	-	2,451,296	2,481,916
Guardianship	767,241	-	767,241	760,009
Transportation	916,089	-	916,089	879,729
Volunteer	118,408	-	118,408	122,941
Workforce Development	354,263	-	354,263	394,252
Alcohol and Other Drugs	-	-	-	444,581
Carroll County Dental	747,474	-	747,474	642,637
Support Center	391,650	-	391,650	276,172
Homeless	714,066	-	714,066	577,783
Energy and Community Development	7,788,560	-	7,788,560	7,480,943
Elder	1,462,613	-	1,462,613	1,142,818
Housing Services	172,852	-	172,852	176,511
	<hr/>	<hr/>	<hr/>	<hr/>
Total program services	16,835,151	-	16,835,151	16,302,993
Supporting Activities:				
General and administrative	1,032,207	-	1,032,207	1,102,448
Fundraising	9,895	-	9,895	8,023
	<hr/>	<hr/>	<hr/>	<hr/>
Total supporting activities	1,042,102	-	1,042,102	1,110,471
Total functional expenses	<u>17,877,253</u>	<u>-</u>	<u>17,877,253</u>	<u>17,413,464</u>
<b>CHANGE IN NET ASSETS</b>	473,135	(139,537)	333,598	849,853
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>2,926,057</u>	<u>817,791</u>	<u>3,743,848</u>	<u>2,893,995</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 3,399,192</u>	<u>\$ 678,254</u>	<u>\$ 4,077,446</u>	<u>\$ 3,743,848</u>

See Notes to Consolidated Financial Statements

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 333,598	\$ 849,853
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	447,669	463,483
Loss (gain) on disposal of property	32,892	(48,487)
Loss on write down of property held for sale	255,492	-
(Increase) decrease in assets:		
Accounts receivable	(117,426)	170,337
Pledges receivable	(18,954)	(6,403)
Inventories	1,683	(21,928)
Prepaid expenses	(8,397)	19,705
Restricted cash	(290,134)	235,922
Increase (decrease) in liabilities:		
Accounts payable	(15,705)	(281,171)
Accrued compensated absences	958	(39,424)
Accrued salaries	23,444	(9,374)
Accrued expenses	(42,364)	24,261
Refundable advances	6,088	(6,479)
Other liabilities	211,027	(258,143)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>813,871</u>	<u>1,092,152</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from disposal of property	14,283	278,972
Purchases of property and equipment	<u>(95,588)</u>	<u>(141,335)</u>
<b>NET CASH (USED IN) PROVIDED BY INVESTING ACTIVITIES</b>	<u>(81,305)</u>	<u>137,637</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net repayment on demand note payable	(516,022)	(90,412)
Repayment of long-term debt	(140,386)	(311,983)
Repayment of capital lease obligations	<u>(4,446)</u>	<u>(4,056)</u>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(660,854)</u>	<u>(406,451)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	71,712	823,338
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>1,329,038</u>	<u>505,700</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 1,400,750</u>	<u>\$ 1,329,038</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash paid during the year for:		
Interest	<u>\$ 152,078</u>	<u>\$ 182,514</u>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES:</b>		
Property donated	<u>\$ -</u>	<u>\$ 18,830</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2018

	Agency Fund	Head \$	Total	General & Administrative	Fundraising	Total
<b>Direct Expenses</b>						
Payroll	\$ 199,241	\$ 1,336	\$ 5,462,305	\$ 596,457	\$ -	\$ 6,058,762
Payroll taxes and benefits	49,259	3	1,413,250	163,274	-	1,576,524
Assistance to clients	22,359	-	5,786,314	-	-	5,786,314
Consumable supplies	3,408	1,978	846,305	11,436	-	857,741
Space costs and rentals	7,828	1	523,719	66,568	-	590,287
Depreciation expense	169,653	589	447,669	3,157	-	450,826
In-kind expended	-	-	477,167	-	-	477,167
Consultants and contractors	20,400	-	222,318	16,029	-	238,347
Utilities	168,297	181	378,636	5,708	-	384,344
Travel and meetings	11,024	542	297,607	20,789	-	318,396
Other direct program costs	2,535	224	157,696	9,225	9,895	176,816
Fiscal and administrative	16,817	731	103,147	94,740	-	197,887
Building and grounds maintenance	93,988	594	179,346	30	-	179,376
Interest expense	117,585	-	152,965	953	-	153,918
Vehicle expense	2,747	-	199,965	-	-	199,965
Insurance	56,671	316	89,016	30,772	-	119,788
Maintenance of equipment and rental	562	331	83,909	12,647	-	96,556
Fixed fees	8,265	-	13,817	422	-	14,239
<b>Total Direct Expenses</b>	<b>950,639</b>	<b>2,4552</b>	<b>16,835,151</b>	<b>1,032,207</b>	<b>9,895</b>	<b>17,877,253</b>
<b>Indirect Expenses</b>						
Indirect costs	96,348	2	1,032,207	(1,032,207)	-	-
<b>Total Direct &amp; Indirect expenses</b>	<b>\$ 1,046,987</b>	<b>\$ 2,4552</b>	<b>\$ 17,867,358</b>	<b>\$ -</b>	<b>\$ 9,895</b>	<b>\$ 17,877,253</b>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AF

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Agency Fund</u>	<u>Head Start</u>	<u>Total</u>	<u>General &amp; Administrative</u>	<u>Fundraising</u>	<u>Total</u>
<b>Direct Expenses</b>						
Payroll	\$ 99,755	\$ 1,250,837	\$ 5,214,049	\$ 670,592	\$ -	\$ 5,884,641
Payroll taxes and benefits	23,319	339,000	1,260,319	164,414	-	1,424,733
Assistance to clients	74,171	-	5,536,546	-	-	5,536,546
Consumable supplies	1,723	240,832	949,850	11,219	-	961,069
Space costs and rentals	21,013	164,400	578,542	72,385	-	650,927
Depreciation expense	324,623	1,689	463,483	-	-	463,483
In-kind expended	12,500	206,000	351,188	-	-	351,188
Consultants and contractors	15,615	28,900	315,842	15,662	-	331,504
Utilities	135,551	32,562	326,659	3,589	-	330,248
Travel and meetings	1,093	50,215	278,787	9,470	-	288,257
Other direct program costs	44,933	9,764	192,849	28,234	8,023	229,106
Fiscal and administrative	243	28,350	94,549	106,359	-	200,908
Building and grounds maintenance	62,822	62,500	198,381	180	-	198,561
Interest expense	127,777	30	183,401	1,241	-	184,642
Vehicle expense	4,282	-	164,961	-	-	164,961
Insurance	65,654	14,052	154,315	5,085	-	159,400
Maintenance of equipment and rental	-	52,100	127,333	14,018	-	141,351
Fixed fees	-	-	4,312	-	-	4,312
<b>Total Direct Expenses</b>	<b>1,015,074</b>	<b>2,481,911</b>	<b>16,395,366</b>	<b>1,102,448</b>	<b>8,023</b>	<b>17,505,837</b>
<b>Indirect Expenses</b>						
Indirect costs	86,950	248,000	1,102,448	(1,102,448)	-	-
<b>Capitalized Expenses</b>						
Less capitalization of assets	(92,373)	-	(92,373)	-	-	(92,373)
<b>Total Direct &amp; Indirect expenses</b>	<b>\$ 1,009,651</b>	<b>\$ 2,730,011</b>	<b>\$ 17,405,441</b>	<b>\$ -</b>	<b>\$ 8,023</b>	<b>\$ 17,413,464</b>

See Notes to Consolidated Financials

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization and Principles of Consolidation**

The consolidated financial statements include the accounts of Tri-County Community Action Program, Inc. and its affiliate, Cornerstone Housing North, Inc. The two organizations are consolidated because Tri-County Community Action Program, Inc. controls 100% of the voting power of Cornerstone Housing North, Inc. All significant intercompany items and transactions have been eliminated from the basic financial statements. Tri-County Community Action Program, Inc. (the Organization) is a New Hampshire non-profit corporation that operates a wide variety of community service programs which are funded primarily through grants or contracts from various federal, state, and local agencies. Cornerstone Housing North, Inc. (a New Hampshire nonprofit corporation) was incorporated under the laws of the State of New Hampshire for the acquisition, construction and operation of community-based housing for the elderly.

**Nature of activities**

The Organization's programs consist of the following:

**Agency**

Tri-County CAP Administration provides central program management support and oversight to the Organization's many individual programs. This includes planning and budget development, bookkeeping and accounting, payroll and HR services, legal and audit services, IT support, management support, financial support and central policy development.

Tri-County CAP Administration is the liaison between Tri-County Community Action Program, Inc., Board of Directors and its programs, ensuring that programs comply with agreements made by the Board to funding sources and vendors.

Other responsibilities include the management and allocation of funding received through a Community Services Block Grant, as well as management of the Organization's real estate property.

**Head Start**

Head Start provides comprehensive services to low-income children and their families. Head Start supports children's growth and development in a positive learning environment through a variety of activities as well as providing services, which include in addition to early learning, health and family well-being. All children receive health and development screenings, nutritious meals, oral health and mental health support. Parents and families are supported in achieving their own goals, such as housing stability, continued education, and financial stability.

Programs support and strengthen parent-child relationships as their child's primary educator. Head Start staff work as partners with parents to identify and provide individualized activities that support their child's growth and development.

Tri County Community Action Head Start serves 217 children in Carroll, Coos & Grafton counties in 9 locations with 13 center-based classrooms and 1 home-based option.

### **Guardianship**

The Organization's Guardianship program provides advocacy and guardian services for the vulnerable population of New Hampshire residents (developmentally disabled, chronically mentally ill, traumatic brain injury, and the elderly suffering from Alzheimer's, dementia, and multiple medical issues) who need a guardian and who have no family member or friend willing, able, or suitable to serve in that capacity. This program serves 414 individuals. Additional services include, conservatorship, representative payee-ship, federal fiduciary services, benefit management services and private probate accounting services.

### **Transportation**

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 17 wheelchair accessible vehicles offers transportation options to the elderly and disabled, as well as to the general public.

### **Volunteer**

The Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum group of 394 volunteers, ages 55 and older, of which 287 actively served during the last reporting period. These volunteers share their skills, life experiences, and time with over 60 local non-profit and public agencies throughout Coos County that depend on volunteer assistance to meet the needs of their constituents. Our volunteers donate over 46,764 hours yearly.

### **Workforce Development**

The Organization is assisting transitional and displaced workers as they prepare for new jobs, and also assisting currently-employed workers to gain the skills required for better jobs.



The Organization is helping to implement New Hampshire's Unified State Plan for Workforce Development, in line with the federal Workforce Investment Act. Workforce training programs, with training facilities in three towns, provide temporary assistance for needy families (TANF) recipients with 20-30 hours per week of training in the areas of employment skills, computer skills, and business experience, and also place participating TANF recipients in community-based work experience sites.

#### **Alcohol & Other Drugs (AOD)**

Services provided through the AOD program included assisting the alcoholic/addicted person on the road to recovery, through three phases: Crisis Intervention, Sobriety Maintenance, and Assessment and Referral to appropriate treatment facilities.

The Residential Treatment Programs (Friendship House) provided chemically dependent individuals with the fundamental tools of recovery, including educational classes, group and individual counseling, work and recreational therapy, and attendance at in-house and community-based alcoholics anonymous and narcotics anonymous meetings. The AOD program also offered assistance with its impaired driver programs.

Effective October 1, 2017, the Organization is no longer responsible for the Alcohol & Other Drugs (AOD) program. The grants for the program were transferred to North Country Health Consortium (NCHC), as they took over the program. The Friendship House was sold to Affordable Housing Education and Development (AHEAD).

#### **Carroll County Dental**

The Tamworth Dental Center (the Center) offers high quality oral health care to children with NH Medicaid coverage. The Organization also serves uninsured and underinsured children and adults using a sliding fee scale that offers income-based discounts for care. The Center accepts most common dental insurances for those who have commercial dental insurance coverage. A school-based project of the Dental Center, School Smiles, offers oral health education, screening, treatment and referrals for treatment to over 1,000 children in 9 schools in the vicinity of the Center.

#### **Support Center**

The Organization's Support Center at Burch House provides direct service and shelter to victims and survivors of domestic and sexual violence and stalking in Northern Grafton County. Support Center services are accessible 24 hours a day, 365 days a year. They include: crisis intervention; supportive counseling; court, hospital and policy advocacy and accompaniment; emergency shelter; support groups; community education and outreach; violence prevention programs for students; information, referrals and assistance accessing other community resources.



### **Homeless**

Homeless services include an outreach intervention and prevention project that strives to prevent individuals and families from becoming homeless, and assists the already homeless in securing safe, affordable housing. The Organization provides temporary shelter space for homeless clients.

The Organization also provides some housing rehabilitation services to help preserve older housing stock.

### **Energy Assistance and Outreach**

Energy Assistance Services provide fuel and electric assistance through direct pay to vendors or a discount on the client's bill. Community Contact sites allow local participants access to energy assistance programs and other emergency services. The offices provide information to the Organization's clients about other programs offered, as well as other programs available through other organizations in the community.

### **Low-Income Weatherization**

The NH weatherization program helps low-income families, elderly, disabled, small children and individuals lower their home energy costs; increase their health, safety, and comfort; and improve the quality of living while improving housing stock in communities around the state utilizing energy cost saving, health and safety and carbon lowering measures. The NH Weatherization Assistance Program also creates local NH jobs.

### **Elder**

The Organization's elder program provides senior meals in 15 community dining sites, home delivered meals (Meals on Wheels) to the frail and homebound elderly, and senior nutrition education and related programming. The Coos County ServiceLink Aging & Disability Resource Center assists with person-centered counseling, Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

### **Housing Services**

Cornerstone Housing North, Inc. is subject to a Project Rental Assistance Contract (PRAC) with the United States Department of Housing and Urban Development (HUD), and a significant portion of their rental income is received from HUD.

The Organization includes a 12-unit apartment complex in Berlin, New Hampshire for the elderly. This operates under Section 202 of the National Housing Act and is regulated by HUD with respect to the rental charges and operating methods.

The Organization has a Section 202 Capital Advance. Under guidelines established by the U.S. Office of Management and Budget *Uniform Guidance, Title 2 U.S. Code of Federal Regulations (CFR) part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, the Section 202 Capital Advance is considered to be a major program.

#### **Method of accounting**

The consolidated financial statements of Tri-County Community Action Program, Inc. have been prepared utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under this basis, revenue, other than contributions, and expenses are reported when incurred without regard to the date of receipt or payment of cash.

#### **Basis of presentation**

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions** include net assets that are not subject to any donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

**Net assets with donor restrictions** include net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

The Organization has net assets with donor restrictions of \$678,254 and \$817,791 at June 30, 2019 and 2018, respectively. See **Note 13**

#### **Contributions**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Support that is restricted is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

### **Accounts Receivable**

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Most of the receivables are amounts due from federal and state awarding agencies and are based on reimbursement for expenditures made under specific grants or contracts. A portion of the accounts receivable balance represents amounts due from patients at Carroll County Dental program. Past due receivables are written off at management's discretion using the direct write off method; this is not considered a departure from accounting principles generally accepted in the United State because the effects of the direct write method approximate those of the allowance method. Management selects accounts to be written off after analyzing past payment history, the age of the accounts receivable, and collection rates for receivables with similar characteristics, such as length of time outstanding. The Organization does not charge interest on outstanding accounts receivable.

### **Property and Depreciation**

Acquisitions of buildings, equipment, and improvements in excess of \$5,000 and all expenditures for repairs, maintenance, and betterments that materially prolong the useful lives of assets are capitalized. Buildings, equipment, and improvements are stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets.

Depreciation expense related to assets used solely by an individual program is charged directly to the related program. Depreciation expense for assets used by more than one program is charged to the program based upon a square footage or other similar allocation.

Depreciation expense related to administrative assets is included in the indirect cost pool and charged to the programs in accordance with the indirect cost plan. Maintenance and repairs that do not materially prolong the useful lives of assets are charged to expense as incurred.

Estimated useful lives are as follows:

Buildings and improvements	20 to 40 years
Vehicles	5 to 8.5 years
Furniture and equipment	5 to 15 years

### **Client Rents and HUD Rent Subsidy**

Cornerstone Housing North, Inc.'s rents are approved on an annual basis by the Department of Housing and Urban Development. Rental increases are prohibited without such approval. The clients are charged rent equal to 30% of their income less adjustments allowed by the Department of Housing and Urban Development. Rent subsidies are received from the Department of Housing and Urban Development for the difference between the allowed rents and the amounts received from the clients.

### **Refundable Advances**

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$197,157 and \$191,069 as of June 30, 2019 and 2018, respectively.

### **Nonprofit tax status**

The Organization is a *not-for-profit* Section 501(c)(3) organization in accordance with the Internal Revenue Code. It has been classified as an organization that is not a private foundation under the Internal Revenue Code and qualifies for a charitable contribution deduction for individual donors. The Organization files information returns in the United States. The Organization's Federal Form 990 (Return of Organization Exempt from Income Tax), is subject to examination by the IRS, generally for three years after it is filed. The Organization is no longer subject to examinations by tax authorities for years prior to 2015.

The Organization follows FASB ASC, *Accounting for Uncertainty in Income Taxes*, which clarifies the accounting for uncertainty in income taxes and prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. The Organization does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized.

Due to changes in the tax law in the 2017 Tax Cuts and Jobs Act, the Organization is subject to file an Unrelated Business Income Tax Return for unallowed expenses for the year ended June 30, 2019. These expenses fall under the qualified taxable fringe benefits. The total tax due for the year ended June 30, 2019 is approximately \$8,900.

Cornerstone Housing North, Inc. is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Organization to be other than a private foundation within the meaning of Section 509(a).

### **Retirement plan**

The Organization maintains a tax-sheltered annuity plan under the provisions of Section 403(b) of the Internal Revenue Code. All employees are eligible to contribute to the plan beginning on the date they are employed. Each employee may elect salary reduction agreement contributions in accordance with limits allowed in the Internal Revenue Code. Employer contributions are at the Organization's annual discretion. In January 2013, employer contribution payments ceased, therefore as of June 30, 2019 and 2018, there were no discretionary contributions recorded. Further information can be obtained from the Organization's 403(b) audited financial statements.



### **Donated services and goods**

Contributions of donated services that create or enhance non-financial assets or that require specialized skills and would typically need to be purchased if not provided by donation are recorded at their fair values in the period received.

Contributed noncash assets are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of noncash assets are recorded as net assets without donor restrictions.

### **Donated property and equipment**

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

### **Promises to Give**

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at the net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

As of June 30, 2019 and 2018, there were promises to give that were absent of donor stipulations, but restricted in regards to timing, and therefore classified as net assets with donor restrictions in the amount of \$231,161 and \$212,207, respectively. This amount was included in grants and contracts on the Consolidated Statement of Activities.

### **Use of estimates**

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

### **Fair Value of Financial Instruments**

Accounting Standards Codification No. 825 (ASC 825), *Disclosures of Fair Value of Financial Instruments*, requires the Organization to disclose fair values of its financial instruments. The carrying amount of the Organization's financial instruments which consists of cash, accounts receivable, deposits and accounts payable, approximate fair value because of the short-term maturity of those instruments.

### **Functional allocation of expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

**Program salaries and related expenses** are allocated to the various programs and supporting services based on actual or estimated time employees spend on each function as reported on a timesheet.

**Workers Compensation expenses** are charged to each program based upon the classification of each employee and allocated to the various program based upon the time employees spend on each function as noted above.

**Paid Leave** is charged to a leave pool and is allocated to each program as a percentage of total salaries.

**Fringe Benefits** are charged to a Fringe Benefit Pool. These expenses include employer payroll taxes, pension expenses, health and dental insurance and unemployment compensation. The pool is allocated to each program based upon a percentage of salaries.

**Depreciation expense** is allocated to each program based upon specific assets used by the program and is reported as depreciation expense on the statements of functional expenses.

**Other occupancy expenses** are applicable to assets which are used by multiple programs. Buildings are primarily charged to the benefiting program based upon an analysis of square footage. Costs related to a building include depreciation, insurance, utilities, building maintenance, etc. These costs are reported as space costs on the statements of functional expenses.

**Insurance:** automobile insurance is allocated to programs based on vehicle usage; building liability insurance is allocated to programs based on square footage of the buildings; and insurance for furniture and equipment is allocated to programs using the book basis of the insured assets.

**The remaining shared expenses** are charged to an Indirect Cost Pool and are allocated to each program based upon a percentage of program expenses. The expenses include items such as administrative salaries, general liability insurance, administrative travel, professional fees and other expenses which cannot be specifically identified and charged to a program.

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services. The proposal, effective for the fiscal year beginning July 1, 2018, received provisional approval and is effective, until amended, at a rate of 12.50%. Per the agreement with the U.S. Department of Health and Human Services, the Organization's final rate for the year ended June 30, 2018 was 11.45%. The actual rate for the year ended June 30, 2019 was approximately 10.44%, which is allowable because it is less than the provisional rate.

#### **Advertising policy**

The Organization uses advertising to inform the community about the programs it offers and the availability of services. Advertising is expensed as incurred. The total cost of advertising for the years ended June 30, 2019 and 2018 was \$11,698 and \$18,616, respectively.

#### **Debt Issuance Costs**

During the year ended June 30, 2019, the Organization retrospectively adopted the provisions of the FASB Accounting Standards Update (ASU) No. 2015-03, "*Simplifying the Presentation of Debt Issuance Costs.*" The ASU is limited to simplifying the presentation of debt issuance costs, and the recognition and measurement guidance for debt issuance costs is not affected by the ASU. Amortization expense of \$887 has been included with interest expense in the consolidated statements of functional expenses for both 2019 and 2018.

#### **New Accounting Pronouncement**

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities.* The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.



**NOTE 2. LIQUIDITY AND AVAILABILITY**

The following represents the Organization's financial assets as of June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Financial assets at year-end:		
Cash and cash equivalents, undesignated	\$ 1,400,750	\$ 1,329,038
Accounts receivable	1,274,083	1,156,657
Pledges receivable	<u>231,161</u>	<u>212,207</u>
Total financial assets	<u>2,905,994</u>	<u>2,697,902</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	678,254	817,791
Less net assets with time restrictions to be met in less than a year	<u>(348,631)</u>	<u>(540,643)</u>
Amounts not available within one year	<u>329,623</u>	<u>277,148</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 2,576,371</u>	<u>\$ 2,420,754</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$2,786,000 and \$2,729,000 respectively, at June 30, 2019 and 2018.

**NOTE 3. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of cash on hand, funds on deposit with financial institutions, and investments with original maturities of three months or less. At year end and throughout the year, the Organization's cash balances were deposited with multiple financial institutions. At June 30, 2019 and 2018, the balances in interest and non-interest-bearing accounts were insured by the FDIC up to \$250,000. At June 30, 2019 and 2018, there was approximately \$1,750,000 and \$1,200,000, of deposits held in excess of the FDIC limit, respectively. Management believes the Organization is not exposed to any significant credit risk on cash and cash equivalents and considers this a normal business risk.

**Cash Restrictions**

The Organization is required to maintain a deposit account with a bank as part of the loan security agreement disclosed at **Note 7**. It is required to maintain a balance of \$19,968 in the account, which is restricted from withdrawal except to make payments of debt service or as approved by the US Department of Agriculture.



Amounts withdrawn to make payments of debt service must be replenished with monthly deposits until the maximum required deposit balance is achieved. The balance as of June 30, 2019 and 2018 was \$20,010 and \$19,980, respectively. The Organization has made all of their scheduled deposits for the years ended June 30, 2019 and 2018. These amounts are included in restricted cash on the Statements of Financial Position.

The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in **Note 7**). The required balance in the account is \$173,817 and is equal to 12 monthly payments. The balance as of June 30, 2019 and 2018 was \$176,298 and \$176,570, respectively, and the Organization was in compliance with this requirement. These amounts are included in restricted cash on the Statements of Financial Position.

The Organization maintains a deposit account on behalf of clients who participate in the Guardianship Services Program. The balance in the account is restricted for use on behalf of these clients and an offsetting liability is reported on the financial statements as other current liabilities. The total current liability related to this restriction at June 30, 2019 and 2018 was \$582,116 and \$378,605, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2019 and 2018 was \$582,116 and \$378,605, respectively, and is included in the restricted cash balance on the Statements of Financial Position.

At June 30, 2019, the Organization had \$45,198 in restricted cash relating to the property that is held for sale at year end. Upon the sale of the property, it will be donated to another non-profit Organization.

Certain cash accounts related to Cornerstone Housing North, Inc. are restricted for certain uses in the Organization under rules and regulations prescribed by the Department of Housing and Urban Development. The total amount restricted at June 30, 2019 and 2018 was \$179,277 and \$131,610, respectively. See **Note 15**.

#### **NOTE 4. INVENTORY**

In 2019 and 2018, inventory included weatherization materials which had been purchased in bulk. These items are valued at the most recent cost. A physical inventory is taken annually. Cost is determined using the first-in, first-out (FIFO) method. Inventory at June 30, 2019 and 2018, consists of weatherization materials totaling \$85,886 and \$87,569, respectively.

During the year ended June 30, 2018, the Organization adopted the provisions of the FASB Accounting Standard Update (ASU) 2015-11, *Inventory, (Topic 330): Simplifying the Measurement of Inventory*, which simplifies the subsequent measurement of inventory by requiring inventory to be measured at the lower of cost or net realizable value. Net realizable value is the estimated selling price of inventory in the ordinary course of business, less reasonably predictable costs of completion, disposal and transportation. The Organization has evaluated ASU 2015-11 and has determined that there is no material impact to the financial statements.

**NOTE 5. ACCRUED EARNED TIME**

For the years ending June 30, 2019 and 2018, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2019 and 2018, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$204,079 and \$203,121, respectively.

**NOTE 6. PROPERTY**

Property consists of the following at June 30, 2019:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 9,709,749	\$ 3,469,618	\$ 6,240,131
Equipment	1,950,063	1,708,917	241,146
Construction in progress	2,500	-	2,500
Land	<u>423,840</u>	<u>-</u>	<u>423,840</u>
	<u>\$12,086,152</u>	<u>\$ 5,178,535</u>	<u>\$ 6,907,617</u>

Property consists of the following at June 30, 2018:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$10,003,944	\$ 3,448,411	\$ 6,555,533
Equipment	2,384,905	1,754,913	629,992
Land	<u>423,840</u>	<u>-</u>	<u>423,840</u>
	<u>\$12,812,689</u>	<u>\$ 5,203,324</u>	<u>\$ 7,609,365</u>

The Organization has use of computers and equipment which are the property of state and federal agencies under grant agreements. The equipment, whose book value is immaterial to the financial statements, is not included in the Organization's property and equipment totals.

Depreciation expense for the years ended June 30, 2019 and 2018 totaled \$447,669 and \$463,483, respectively.

The Organization has property held for sale at June 30, 2019 amounting to \$47,000, which is classified as a current asset in the accompanying consolidated statements of financial position. The total loss on the write down to market value of this property was \$255,492.

**NOTE 7. LONG TERM DEBT**

The long term debt of the Organization as of June 30, 2019 and 2018 consisted of the following:

	<u>2019</u>	<u>2018</u>
Note payable with the USDA requiring 360 monthly installments of \$1,664, including interest at 5% per annum. Secured by general business assets. Final installment due January 2027.	\$ 124,867	\$ 138,225
Note payable with a bank requiring 120 monthly installments of \$3,033, including interest at 4.69% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2021.	328,896	349,131
Note payable with a bank requiring 60 monthly installments of \$459, including interest at 5% per annum. This note was an unsecured line of credit that was converted to a term loan during the year ended June 30, 2016. Final installment due April 2021.	9,618	14,500
Note payable to a financing company requiring 72 monthly installments of \$312, including interest at 5.49% per annum. Secured by the Organization's vehicle. Final installment due August 2021.	7,642	10,874
Note payable to a financing company requiring 72 monthly installments of \$313, including interest at 5.54% per annum. Secured by the Organization's vehicle. Final installment due July 2021.	7,385	10,637
Note payable to a financing company requiring 60 monthly installments of \$143, including interest at 5.99% per annum. Secured by the Organization's vehicle. Final installment due November 2020.	2,331	3,863

Note payable to a financing company requiring 72 monthly installments of \$248, including interest at 6.10% per annum. Secured by the Organization's vehicle. Final installment due February 2023.	9,739	12,041
Note payable with a bank requiring 60 monthly installments of \$2,512, including interest at 5.51% per annum. Secured by second mortgage on commercial property. Final balloon payment is due in March 2023.	395,429	403,244
Bond payable with a bank requiring monthly installments of \$14,485, including interest of 2.75% plus the bank's internal cost of funds multiplied by 67% with an indicative rate of 3.28%. Secured by first commercial real estate mortgage on various properties and assignments of rents at various properties. Final installment due August 2040.	2,634,595	2,719,260
Cornerstone Housing North, Inc. capital advance due to the Department of Housing and Urban Development. This capital advance is not subject to interest or principal amortization and will be forgiven after 40 years, or in August 2047.	1,617,600	1,617,600
Cornerstone Housing North, Inc. mortgage payable due to New Hampshire Housing Finance Authority. The mortgage is not subject to interest or principal amortization. Payments are deferred for 40 years, final payment due in August 2047.	<u>250,000</u>	<u>250,000</u>
Total long term debt before unamortized debt issuance costs	5,388,102	5,529,375
Unamortized deferred financing costs	<u>(11,818)</u>	<u>(12,705)</u>
Total long term debt	5,376,284	5,516,670
Less current portion due within one year	<u>(148,449)</u>	<u>(142,733)</u>
	<u>\$ 5,227,835</u>	<u>\$ 5,373,937</u>

The scheduled maturities of long-term debt as of June 30, 2019 were as follows:

<u>Years ending June 30</u>	<u>Amount</u>
2020	\$ 148,449
2021	437,624
2022	123,156
2023	485,481
2024	118,295
Thereafter	<u>4,075,097</u>
	<u>\$ 5,388,102</u>

As described at **Note 3**, the Organization is required to maintain a reserve account with a bank for the first two notes payable listed above.

**NOTE 8. CAPITAL LEASE OBLIGATIONS**

During the year ended June 30, 2016, the Organization leased a phone system and copier under the terms of capital leases, expiring in November 2020 and March 2021, respectively. During the year ended June 30, 2017, the Company leased an additional copier under the terms of a capital lease, expiring in May 2021. The assets and liabilities under the capital leases are recorded at the lower of the present value of the minimum lease payments or the fair value of the assets. The assets are depreciated over their estimated lives.

The obligations included in capital leases at June 30, 2019 and 2018, consisted of the following:

	<u>2019</u>	<u>2018</u>
Lease payable to a financing company with monthly installments of \$208 for principal and interest at 9.5% per annum. The lease is secured by the phone system and will mature in November 2020.	\$ 3,291	\$ 5,362
Lease payable to a financing company with monthly installments of \$122 for principal and interest at 8.841% per annum. The lease is secured by a copier and will mature in March 2021.	2,261	3,467

Lease payable to a financing company with monthly installments of \$122 for principal and interest at 8.918% per annum. The lease is secured by a copier and will mature in May 2021.

	<u>2,673</u>	<u>3,842</u>
	8,225	12,671
Less current portion	<u>(4,870)</u>	<u>(4,445)</u>
	<u>\$ 3,355</u>	<u>\$ 8,226</u>

The scheduled maturities of capital lease obligations as of June 30, 2019 were as follows:

<u>Years ending June 30</u>	<u>Amount</u>
2020	\$ 4,870
2021	<u>3,355</u>
	<u>\$ 8,225</u>

**NOTE 9. DEMAND NOTE PAYABLE**

The Organization has available a \$750,000 line of credit with its primary financial institution which is secured by real estate mortgages and assignments of leases and rents on various properties as disclosed in the line of credit agreement. Borrowings under the line bear interest at 5.00% per annum, and totaled \$316,000 at June 30, 2018. There was no balance outstanding at June 30, 2019. The line is subject to renewal each January.

The Organization was issued an unsecured revolving line of credit in 2014 with the New Hampshire Department of Administration Services. The Organization was not required to make payments of interest or principal prior to maturity. At June 30, 2018, the outstanding debt totaled \$200,022, which included accrued interest of \$21,434. The unsecured revolving line of credit was paid off in full during the year ended June 30, 2019.

**NOTE 10. OPERATING LEASES**

The Organization has entered into numerous lease commitments for space. Leases under non-cancelable lease agreements have various starting dates, lengths, and terms of payment and renewal. Additionally, the Organization has several facilities which are leased on a month to month basis. For the years ended June 30, 2019 and 2018, the annual rent expense for leased facilities totaled \$181,127 and \$165,227, respectively.

Future minimum lease payments under non-cancelable operating leases having initial terms in excess of one year as of June 30, 2019, are as follows:

<u>Years ending June 30</u>	<u>Amount</u>
2020	\$ 147,778
2021	65,003
2022	<u>3,301</u>
	<u>\$ 216,082</u>

**NOTE 11. IN-KIND CONTRIBUTIONS**

The Organization records the value of in-kind contributions according to the accounting policy described in **Note 1**. The Head Start, transportation and elder programs rely heavily on volunteers who donate their services to the Organization. These services are valued based upon the comparative market wage for similar paid positions.

The Organization is also the beneficiary of a donation of in kind in the form of below market rent for some of the facilities utilized by the Head Start and elder programs. The value of the in-kind rent is recorded at the difference between the rental payment and the market rate for the property based upon a recent appraisal.

Many other individuals have donated significant amounts of time to the activities of the Organization. The financial statements do not reflect any value for these donated services since there is no reliable basis for making a reasonable determination.

**NOTE 12. CONCENTRATION OF RISK**

Tri-County Community Action Program, Inc. receives a majority of its support from federal and state governments. For the years ended June 30, 2019 and 2018, approximately \$13,951,828 (77%) and \$13,773,803 (75%), respectively, of the Organization's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant effect on the Organization's programs and activities.

Cornerstone Housing North, Inc. receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2019 and 2018, approximately 69% of the Organizations total revenue was derived from the U.S. Department of Housing and Urban Development. In the absence of additional revenue sources, the future existence of Cornerstone Housing North, Inc. is dependent upon the funding policies of the U.S. Department of Housing and Urban Development.



The majority of Cornerstone Housing North, Inc.'s assets are apartment projects, for which operations are concentrated in the elderly person's real estate market. In addition, the Organization operates in a regulated environment. The operation of the Organization is subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the administrative burden, to comply with the change.

**NOTE 13. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are available for the following specific program services as of June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Temporary Municipal Funding	\$ 231,161	\$ 212,207
10 Bricks Shelter Funds	142,190	142,190
FAP	117,470	136,614
Restricted Buildings	87,541	190,049
Support Center	25,939	-
Weatherization	25,000	-
Loans - HSGP	19,907	21,454
FAP/EAP	11,290	23,249
RSVP Program Funds	7,056	5,021
Senior Meals	5,130	-
Head Start	3,999	4,172
Donations to Maple Fund	1,571	1,586
Homeless Programs	-	27,680
USDA	-	10,332
Loans - HHARLF	-	6,967
IDN Capacity Fund	-	32,194
Community Needs Assessment	-	4,076
	<u>-----</u>	<u>-----</u>
Total net assets with donor restrictions	\$ 678,254	\$ 817,791

**NOTE 14. COMMITMENTS AND CONTINGENCIES**

**Grant Compliance**

The Organization receives funds under several federal and state grants. Under the terms of the grants the Organization is required to comply with various stipulations including use and time restrictions. If the Organization was found to be noncompliant with the provisions of the grant agreements, the Organization could be liable to the grantor or face discontinuation of funding.



### Environmental Contingencies

On March 30, 2009, the Organization's Board of Directors agreed to secure ownership of a 1.2-acre site located in Berlin, New Hampshire. There are 2 buildings on this site designated as the East Wing and West Wing Buildings which were formerly used as a research and development facility for the Berlin Mills Company.

The exterior soil and interior parts of the East Wing Building contained contaminants which required environmental remediation. In a letter dated May 2, 2012, the State of New Hampshire Department of Environment Services (the Department) noted that the remedial actions for the exterior soils and parts of the East Wing Building had been completed to the Department's satisfaction.

In addition, the Department noted that the contaminants related to the West Wing Building did not pose an exposure hazard to site occupants, area residents, and the environment, provided the West Wing Building is maintained to prevent further structural deterioration. If further deterioration occurs and contaminants are released into the environment, the Organization could be required to take additional action including containment and remediation.

### Loss Contingencies

During the year ended June 30, 2018, legal actions were brought against the Organization. Due to the uncertainty of the outcome of such cases as of June 30, 2019, as well as the uncertainty of the Organization's potential liability, no amount has been accrued by the Organization at this time.

#### **NOTE 15. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS**

Under Cornerstone Housing North, Inc.'s regulatory agreement with HUD, the Organization is required to set aside amounts into a replacement reserve for the replacement of property and other project expenditures approved by HUD. HUD-restricted deposits of \$129,407 and \$106,548 were held in a segregated account at June 30, 2019 and 2018, respectively. HUD-restricted deposits generally are not available for operating purposes.

Cornerstone Housing North, Inc.'s use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of \$46,514 and \$21,326 were held in a segregated account for the years ended June 30, 2019 and 2018, respectively.

HUD has initiated policies to recapture funds built up in residual receipts accounts upon renewal of the Organization's project rental assistance contract. The policies direct that the amounts in excess of certain limits in the residual receipts account be (a) used to offset rent subsidies due from HUD under HAP contracts, or (b) remitted directly to HUD. The policies generally require project owners to limit the monies accumulated in the residual receipts account to \$250 per unit.

In accordance with the policy noted above, subsequent to year end the Organization was required to remit funds to HUD totaling \$31,412. In addition to the funds remitted, HUD approved the Organization to withdraw \$11,852 from the residual receipts account for equipment.

**NOTE 16. SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through October 21, 2019, the date the financial statements were available to be issued.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2019

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Health and Human Services</u>				
Head Start	93.600		01CH10000-04-00	\$ 1,424,301
Head Start	93.600		01CH10000-05-00	<u>1,088,289</u>
			TOTAL	<u>2,512,590</u>
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-18B1NHLIEA	93,918
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-19B1NHLIEA	5,820,283
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-18B1NHLIEA 1056420	305,386
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-19B1NHLIEA 1056420	<u>241,539</u>
			TOTAL	<u>6,461,128</u>
<u>AGING CLUSTER</u>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS)	93.044	State of New Hampshire Office of Energy and Planning	18AANHT3SP	5,363
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr Wheels)	93.044	State of New Hampshire Department of Health and Human Services	512-500352	<u>111,276</u>
			TOTAL	116,639
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	541-500386	284,654
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	NONE	<u>61,200</u>
			CLUSTER TOTAL	<u>462,493</u>
Community Services Block Grant	93.559	State of New Hampshire Department of Health and Human Services	102-500731	<u>738,731</u>
<u>TANF CLUSTER</u>				
Temporary Assistance for Needy Families (NHEP Workplace Success)	93.558	Southern New Hampshire Services, Inc.	16 DHHS-BWW-CSP-05	307,922
Temporary Assistance for Needy Families (JARC)	93.558	State of New Hampshire Department of Health and Human Services	102-500731	<u>24,800</u>
			CLUSTER TOTAL	<u>332,722</u>
HIV Care Formula Grants (Ryan White Care Program)	93.917	State of New Hampshire Department of Health and Human Services	530-500371	<u>9,910</u>
Social Services Block Grant (Title XX I&R)	93.667	State of New Hampshire Department of Health and Human Services	545-500387	113,843
Social Services Block Grant (Title XX HD)	93.667	State of New Hampshire Department of Health and Human Services	544-500386	82,574
Social Services Block Grant (Guardianship)	93.667	State of New Hampshire Department of Health and Human Services	102-500731	<u>13,582</u>
			TOTAL	<u>209,999</u>
Promoting Safe and Stable Families/Family Violence Prevention and Services/Discretionary	93.558 & 93.592	State of New Hampshire Coalition against Domestic and Sexual Violence	SPIRDV	<u>53,297</u>
Preventative HHS Block Grant & Injury Prevention and Control Research	93.136 & 93.758	State of New Hampshire Coalition against Domestic and Sexual Violence	SVP	<u>6,628</u>
Projects for Assistance in Transition from Homelessness (PATH)	93.150	State of New Hampshire Bureau of Homelessness and Housing	05-95-42-423010-7926	<u>73,172</u>
Prevent Sexual Assault on College Campuses	93.XXX	University of New Hampshire, Durham	CSAPP	<u>678</u>
Total U.S. Department of Health and Human Services				<u>\$ 10,851,348</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2019

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NAME	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Energy</u> Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	EE0007935	\$ 273,188
Total U.S. Department of Energy				<u>\$ 273,188</u>
<u>U.S. Corporation for National and Community Service</u> Retired and Senior Volunteer Program	94.002		16SRANH001	\$ 86,939
Total U.S. Corporation for National and Community Service				<u>\$ 86,939</u>
<u>U.S. Department of Agriculture</u> Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	NONE	\$ 122,661
Total U.S. Department of Agriculture				<u>\$ 122,661</u>
<u>U.S. Department of Homeland Security</u> Emergency Food & Shelter Program (FEMA)	97.024			\$ 10,408
Emergency Management Performance Grants (FEMA)	97.042	State of New Hampshire Department of Safety	EMB-2017-EP-00005-S01	23,298
Total U.S. Department of Homeland Security				<u>\$ 33,706</u>
<u>U.S. Department of Justice</u> Crime Victim Assistance (VOCA)	15.575	State of New Hampshire Coalition against Domestic and Sexual Violence	NONE	\$ 154,433
Sexual Assault Services Formula Program (SASP)	16.017	State of New Hampshire Coalition against Domestic and Sexual Violence	2017-KF-AX-0019	16,176
OVW Technical Assistance Initiative	15.526	Grafton County Court	OVW-2016-13829	27,552
Total U.S. Department of Justice				<u>\$ 198,161</u>
<u>U.S. Department of Transportation</u> Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation	NH-18-XD46	\$ 293,800
<b>TRANSIT SERVICES PROGRAMS CLUSTER</b>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	04-00-00-004010-2016-072-500575	29,889
Enhanced Mobility of Seniors and Individuals with Disabilities (5310 POS, NCC)	20.513	State of New Hampshire Department of Transportation	04-00-00-004010-2016-072-500575	53,062
			CLUSTER TOTAL	<u>82,951</u>
Total U.S. Department of Transportation				<u>\$ 376,751</u>
<u>U.S. Department of Housing and Urban Development</u> Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	102-500731	\$ 67,203
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2019-BI#HS-01-Coord-4	144,922
Total U.S. Department of Housing and Urban Development				<u>\$ 212,125</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2019

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NAME	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Labor</u>				
WIA/WIOA CLUSTER				
WIA/WIOA Adult Program	17.258	Southern New Hampshire Services, Inc.	2016-0004	\$ 39,250
WIA/WIOA Dislocated Worker Formula Grants	17.278	Southern New Hampshire Services, Inc.	2016-0004	<u>39,058</u>
Total U.S. Department of Labor			CLUSTER TOTAL	\$ <u>78,308</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ 12,243,187</u>

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal grant activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE C - INDIRECT RATE**

Tri-County Community Action Program Inc. has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**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**

To the Board of Directors of  
Tri-County Community Action Program, Inc.  
Berlin, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tri-County Community Action Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 21, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered Tri-County Community Action Program Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Tri-County Community Action Program Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Tri-County Community Action Program Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of consolidated financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Leone McDonnell & Roberts  
Professional Association*

October 21, 2019  
North Conway, New Hampshire



TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of  
Tri-County Community Action Program, Inc.  
Berlin, New Hampshire

**Report on Compliance for Each Major Federal Program**

We have audited Tri-County Community Action Program Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Program Inc.'s major federal programs for the year ended June 30, 2019. Tri-County Community Action Program Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Tri-County Community Action Program Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Tri-County Community Action Program Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Tri-County Community Action Program Inc.'s compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Tri-County Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

### **Report on Internal Control over Compliance**

Management of Tri-County Community Action Program, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Tri-County Community Action Program Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Leone McDonnell & Roberts  
Professional Association*

October 21, 2019  
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2019

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *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*.
3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance in Accordance with the Uniform Guidance*.
5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.
6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.
7. The programs tested as major programs included:
  - U.S. Dept. of Health & Human Services, LIHEAP – CFDA #93.568
  - U.S. Dept. of Health & Human Services, Head Start – CFDA #93.600
  - U.S. Dept. of Energy, Weatherization Assistance for Low Income Individuals – CFDA #81.042
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None



**Board of Directors**

**FY2020**

**Coos County**

Board Chair

Sandy Alonzo

**Carroll County**

Interim Vice Chair

Anne Barber

Michael Dewar

Karolina Brzozowska

Julie Davis

**Grafton County**

Linda Massimilla

Tricia Garrison

Richard Mcleod



# **Jeanne L. Robillard**

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## **CORE STRENGTHS**

Program development, management and administration ♦ Community collaborations  
Development of policy, protocol, and service delivery to meet funder standards  
Grant writing and management ♦ Budget performance and financial reporting  
Innovative solutions & problem solving ♦ Capacity building  
Professional presentations ♦ Public speaking  
Dedication ♦ Imagination ♦ Determination ♦ Fortitude

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## **PROFESSIONAL EXPERIENCE**

**Tri-County Community Action Programs, Inc.**  
**Chief Executive Officer**  
**Berlin, NH 2018 - current FT employment**

**Tri-County Community Action Programs, Inc.**  
**Chief Operating Officer**  
**Berlin, NH 2016 - 2018**

Responsible for the operations of six agency Divisions with 15 individual programs that provide over 60 consumer services across three counties of Northern New Hampshire. Essential duties include; supervision of Division Directors, oversee and monitor program resources, revenues, expenditures and budget performance; tactical oversight of programs to meet or exceed agency defined strategic goals; develop and implement strategies to improve individual programs and overall agency program and fiscal performance; oversee and lead special projects such as the Annual Report, Strategic Plan, Community Needs Assessment process, and work with Senior Management Team to develop new service initiatives. Provide tactical guidance to Division Directors to trouble shoot issues and problems in the daily operations of programs.

**Tri-County Community Action Programs, Inc.**  
**Division Director: TCCAP Prevention Services**  
**Berlin, NH 2015- 2016**

Responsible for four agency programs under the umbrella of TCCAP Prevention Services; oversee division resources, revenues, and expenditures and monitor budget performance; general oversight of programs to meet or exceed agency defined strategic goals; supervise program directors; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and agency; develop fundraising and marketing strategies for programs; represent program through participation in state and local initiatives relative to program/division goals and service delivery; collaborate with stakeholders and elected officials, including presenting legislative testimony.

**Tri-County Community Action Programs, Inc.**  
**Program/Division Director: Support Center at Burch House**  
**Littleton, New Hampshire 2007- 2015**

Oversee daily operation and supervision of domestic and sexual violence crisis center and residential shelter; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and parent agency; oversee program resources, revenues and expenditures, and monitor budget performance and progress toward strategic goals; create and direct victim advocacy programs to ensure compliance with grant deliverables and applicable state and federal law; develop fundraising and marketing strategies; participate in state and local collaborations to enhance victim services; represent program in state and federal victim service initiatives, including presentation of legislative testimony; create and present trainings for medical and legal professionals on legal standards and best practices for victim services.

**Bookkeeper: Women's Rural Entrepreneurial Network (WREN)**

**Bethlehem, NH current PT employment**

Responsible for grant fiscal tracking, reporting, funds release and account transfers, bi-weekly payroll and 941 payments, accounts payable and receivable, month end reconciliations for bank accounts, credit cards, petty cash, retail and market sales; monthly POS/QB reconciliation for three retail locations, preparing monthly cash flow, forecasts, and standard fiscal reports for Board of Directors.

**Tri-County Community Action Programs, Inc.**

**Direct Services/Volunteer Coordinator: Support Center at Burch House**

**Littleton, New Hampshire 1997 to 2007**

Provide advocacy and direct service to victims of domestic and sexual violence; supervise court advocacy programs; recruit, train and supervise staff, volunteers, and interns; develop agency systems, policies and protocols; create and present community outreach presentations and campaigns; present school-based violence prevention classes for grades K-12; provide on-call coverage of crisis line

**Director: Haverhill Area Juvenile Diversion Program**

**Woodsville, New Hampshire 1999-2001**

Recruit, train, and supervise volunteer diversion committees; establish community programming for diverted youth; supportive counseling of youth; maintain collaborative relationships between the court system, juvenile service officers, local police departments, and diversion program; prepare and file court reports on diverted youth; community outreach and education

**Counselor/Title I Teacher: Northern Family Institute-Jefferson Shelter**

**Jefferson, New Hampshire 1996-1999**

Provide individual supportive counseling to adjudicated youth, facilitate peer support groups, develop and implement treatment plans and case management services to clients, supervise and tutor youth in classroom setting, supervise youth in daily living skills

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**Education**

**BS in Human Services, Springfield College School of Human Services, Boston, MA**

Criminal Justice Concentration, *Graduated with 4.0 GPA*

**AS in Drug and Alcohol Rehabilitation Counseling (DARC Program)**

**Southern Connecticut Community College, New Haven, CT**

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**Additional Skills, Professional Leadership and Civic Affiliations**

- ♦ Chairman, Bethlehem Board of Selectmen, Town of Bethlehem Twice Elected 2006-2010
- ♦ Chairman, Arts Alliance of Northern New Hampshire 2000-2003, *Treasurer 1996-1998*
- ♦ Chairman, Haverhill Area Family Violence Council 1998-2003
- ♦ Certified PRIME FOR LIFE Impaired Driver Intervention Program Instructor #NH16199
- ♦ Registered Sexual Harassment Prevention Trainer in the State of New Hampshire
- ♦ Board Member, Women's Rural Entrepreneurial Network 2014; *Individual Member 2008-2017*
- ♦ Bethlehem Planning Board 2010 - 2015
- ♦ Bethlehem Conservation Commission 2006 - *current*
- ♦ Granite United Way, North Country Cabinet Member 2011-2012
- ♦ TCCAP: Commendation- Division Director Award, 2011
- ♦ Bethlehem Citizen's Advisory Committee on Recycling 2007-2010
- ♦ Licensed Foster Parent, State of NH 2000-2006
- ♦ Small Business Owner : Aurora Energies 2015- *current*
- ♦ Speakeasy Trio Jazz Vocalist/ Sweet Jamm Swing Band Jazz Vocalist 1997- *current*
- ♦ Member, United States Figure Skating Association/International Skating Institute *current since 1993*

# RANDALL S. PILOTTE

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## SUMMARY

Accounting professional with over 29 years of experience, of which 21 years were with a single private manufacturer. 16 years of experience managing accounting professionals. Key competencies include:

Financial Statements	Accounts Payables	Inventory	Fixed Assets
Payroll	Bank Reconciliations	Accounts Receivables	Sales/Use Tax
Budgeting	Cash Flow Management	Audits	Forecasting

## EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH

06/2013-Present

### **CFO (2017 – Present)**

Work closely with the CEO, Treasurer and Finance Committee to identify performance goals for the Agency and to maintain systems to monitor performance against those goals. Plan, direct, coordinate, implement and evaluate the financial management systems and activities of the Agency with a budget of \$18M.

- Prepare/provides complete and accurate financial, statistical, and accounting records for the Agency and outside regulatory agencies.
- As a member of the senior management team, assists in the formulation and execution of corporate finance policies, objectives and programs.
- Prepares program and agency budgets in conjunction with the CEO and Program Directors. Plan, direct, coordinate, implement and evaluate fiscal performance reviews of Tri-County CAP's divisions.
- Hire, train, direct and evaluate employee performance within the department; recommend promotions and salary adjustments.
- Provides supervision and direction for the Facilities Management Team, ensuring that all mortgages, leases and covenants are maintained for Tri-County CAP's facilities. Creation of five-year capital plan.
- Reviews cash flows for each division, monitor cash management practices, and monitor investments associated with each property.
- Prepared five-year debt reduction plan.

### **Fiscal Director/Interim CFO (2016 – 2017)**

- Direct and manage a fiscal staff of 5 and processes associated with the general ledger, payroll, and accounts payable, accounts receivable, cash receipts and fixed assets.
- Prepare and supervise the production of financial statements including Balance Sheet, Revenue and Expense Reports, and Cost Summaries on a monthly and annual basis.
- Maintain proper accounting controls on grants and contributions to ensure accurate revenue reporting and expense tracking to support periodic monitoring's by funders and auditors.
- Ensure all balance sheet, revenue and expense accounts are analyzed and reconciled periodically.
- Collaborate with Division Directors to monitor departmental revenue and expenses versus budget.
- Worked with the CFO to develop real time monthly and annual financial reporting; and implementing departmental goals.
- Prepare audit schedules for external auditors.
- Collaborate with external auditors in completing annual audit in a timely manner.

### **Accounting Manager (2015-2016)**

### **Sr. Accountant (2013-2014)**

### **RANDALL PILOTTE RESUME:**

KENT NUTRITION GROUP, INC. (f/k/a Blue Seal Feeds, Inc.), Londonderry, NH

03/1989-09/2010

**Assistant Controller (2005-2010)**

- Ensured an accurate and timely monthly and year end close, consisting of the preparation of a consolidated and individual financial statement in accordance with GAAP for nine manufacturing plants and 11 retail stores with gross revenues in excess of \$200M. Additional responsibilities included preparing journal entries, account analysis, inventory review and observation, fixed assets, and depreciation.
- Managed, trained, and supervised a staff accountant responsible for ensuring accurate journal entries, inventory reconciliation, tonnage tax returns, bank reconciliations, and assignment of special projects.
- Oversaw all aspects of proprietary software, multi-state payroll system for 500 employees. Prepared all federal and state payroll tax reports, including quarterly and year-end returns, processing of W2s, and supervision of payroll clerk.
- Interfaced with 18 various banks throughout New England and Mid-Atlantic area used as depositories.
- Prepared multi-state sales/use tax returns and acted as point of contact for audits.
- Pro-actively coached and consulted plant and store management on the annual budget development process.
- Oversaw month-end accruals.
- Assisted and responded to auditors' requests on annual audit.
- Filed annual franchise and abandoned property reports with appropriate states.

**Accounting Manager (1999-2005)**

Supported the Corporate Controller's initiatives by providing supervision and oversight to the Accounting function. Supervised and trained two accounts payable clerks on Chart of Accounts, Accounts Payable, timely and accurate processing and payment of vendor's invoices, employee travel reimbursements, and standard accounting practices.

**Accountant/Payroll Supervisor (1994-1999)****Accountant (1989-1994)**

NORTHERN TELECOM, INC., Concord, NH

05-1987-03/1989

**Associate Results Accountant (1988-1989)****Accounts Payable (1987-1988)****EDUCATION**

Bachelor of Science, Accounting, FRANKLIN PIERCE COLLEGE, Concord, NH



# REGAN L. PRIDE

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## SUMMARY

My experience spans the fields of engineering, computer technology, education, and public administration. This unique combination brings a wide array of knowledge and skills to the table for your organization. I am a team player, a patient trainer, and adept at interpersonal relations.

## RELEVANT KNOWLEDGE AND SKILL AREAS

- Confidence in public speaking for business and technical applications, and instructional settings
- Strong writing skills and interpersonal communication skills, ability to teach others, and build consensus
- Approachable, warm and personable style in teaching classes and interacting with colleagues
- Robust education in mathematics, engineering and general science topics
- Fluency with entire Microsoft Office application suite.
- Fluency with AutoCAD computer-aided drafting software
- Familiarity with ArcView GIS software.
- Familiar with Avante Enterprise Resource Planning software
- Familiar with BMSI fund accounting and Avitar assessing/tax billing software
- Adept at Macromedia/Adobe Dreamweaver MX web site design software

## WORK EXPERIENCE

NORTH COUNTRY COUNCIL REGIONAL PLANNING COMMISSION, Littleton, NH

TITLE: Planner, 2012-2013 + 2015-2018

Managed solid waste technical assistance program funded by USDA Rural Development. Conducted "Full Cost Accounting" studies of municipal solid waste department operations. Reviewed and updated operating plans for municipal solid waste facilities. Organized household hazardous waste collection events. Created and delivered training programs for solid waste operator certification. Created pilot programs to reduce & divert food waste from landfills in 4 communities.

2013-2014

INNOVATIVE STRUCTURAL BUILDING PRODUCTS

TITLE: Project Manager

Performed a variety of functions including business plan preparation and product development associated with a start-up company in the engineered wood sheathing industry. I created engineering drawings, built and tested prototypes, and assisted in marketing activities.

2000 – Present

ICANTOO ENTERPRISES, Lisbon, NH

TITLE: Owner, Computer Applications Consulting

Assistance and training with business and technical applications. Created customized solutions involving AutoCAD, MS Word, MS Excel, MS Access software applications. I also perform web site HTML and CGI development, hardware setup, upgrades, and troubleshooting.

Recent clients/projects include:

- New England Electric Wire Corp – Implementation of Avante MRP & APS scheduling software, computerized WIP labeling system, computer workstation installations, user/operator training.
- Littleton, NH Senior Softball League – custom programming and support of statistical software
- Louisiana Corporate Credit Union – Web site design and maintenance.
- Brammer Creek – Web site design for wholesale food distributor.

2006 – 2012

TOWN OF LISBON, NH, Lisbon, NH

**TITLE: Town Administrator, CPM**

Prepared annual town budgets and performed presentations at budget hearings and town meeting. Prepared annual financial reports (MS-2, MS-4, MS-6) for the town. Generated tax warrants, and water/sewer warrants. Analyzed water/sewer revenues and developed rate structure to balance department's budget. Performed the functions of financial administration, personnel management, grant administration, welfare administration, emergency management, and project management.

1990-2000 & 2004 – 2006

NEW ENGLAND CATHETER CORPORATION, Lisbon, NH

(Subsidiary of New England Wire Technologies)

**TITLE: Engineer, Medical Products**

Performed process engineering support in the manufacture of wire-reinforced medical tubing including: equipment specification, process/procedure development, tooling design, and statistical data analysis.

Developed customized spreadsheets for product design, and manufacturing process control.

I was also employed with the parent company as an engineer/CAD operator from 1990 to 2000. While in this capacity, I led personal computer users groups, installed the first Ethernet network in the company engineering department, and developed computer file management systems and backup routines.

2002 – 2004

SCHOOL ADMINISTRATIVE UNIT 35, Littleton, NH

**TITLE: Distance Learning Coordinator**

This position involved collaboration with teachers and staff to develop interactive educational programs utilizing distance learning/videoconferencing technology. Programs were distributed between three high school campuses. Duties included setup, configuration, operation and maintenance of videoconferencing endpoints, and operation of bridge/gateway at central office. I served as webmaster for SAU website. I also performed various computer support duties.

#### **EDUCATION/CERTIFICATIONS**

NH Bureau of Education and Training  
CPM Certificate (Certified Public Manager)

University of California at Berkeley, Engineering Department  
92 semester credits in Mechanical Engineering Major

#### **CONTINUING EDUCATION**

- NH Certified Public Supervisor program
- Radvision H.232 technician course
- Six Sigma process control course by Boston Scientific Corp.
- Extrusion Theory course at University of Massachusetts, Lowell

#### **PROFESSIONAL & CIVIC ASSOCIATIONS**

- Board of Directors, North Country Council Regional Planning Commission, Bethlehem, NH; 2007-2012. Served as chairman in 2011.
- Grafton-Coos Regional Coordinating Council (for public transit); Littleton, NH; 2009-2012
- Member of NHMMA, NHGFOA, NHLWAA – 2006-2012
- Board of Selectman, Lisbon, NH March 2000-2006. Served as chairman from 2002 to 2006.
- Board of Directors, Lisbon Main Street, Inc., Lisbon, NH; 2008-2012;
- Economic Restructuring Committee of Lisbon Main Street, Inc., 2002-present
- Member of Granite State Distance Learning Network, 2002-2004

#### **REFERENCES**

Professional references shall be produced upon request and presented at time of interview.



## Kristy Letendre

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“If human beings are perceived as potentials rather than problems, as possessing strengths instead of weaknesses, as unlimited rather than dull and unresponsive, then they thrive and grow to their capabilities.”

—Barbara Bush

### Experience

May 2019–Present

**Division Director** • TCCAP, Inc-Prevention

Responsible to provide Sr. Leadership and oversight to the development, design, daily operation, compliance, and financial solvency of the programs and facilities under Prevention Services which include Guardianship Services; Homeless Programs, including Tyler Blain Homeless Shelter, and Advocacy and Support Services for Victims of Domestic Violence and Sexual Assault, including Emergency Shelter Services at the Support Center at Burch House.

Sept 2018–Present

**Division Operations Coordinator** • TCCAP, Inc-Prevention

Responsible for monitoring compliance of grant deliverables and legal / ethical integrity of programs and services offered throughout the Division. Responsible to compile and analyze division data; reporting trends and outcomes to Sr. management and local stakeholders. Responsible to develop, review, and update program written policy, procedures, and work flows. Responsible for program development and oversight.

May 2017–August 2018

**North Country SUD Continuum of Care Facilitator / Lead Transition Coordinator** • North Country Health Consortium

**COCF:** The North Country Region's designated state liaison responsible to work with regional key stakeholders to conduct a comprehensive assets and gaps analysis; reporting back findings to NH DHHS and facilitate the development of a comprehensive plan aimed to create a robust, effective, and well-coordinated Continuum of Care (CoC) in the North Country for addressing substance use disorders (SUD) that include health, prevention, early identification/intervention, treatment and recovery supports. Responsible for community education and engagement.

**LTC:** Responsible to oversee the merger and acquisition of the Division of Alcohol and other Drug Services, including the region's 82-bed residential treatment facility. Responsible to provide Technical Assistance with Program Development, transfer of State, Federal, and Commercial contracts, initial Credentialing and Licensure of the new treatment facility following construction completion, and managing preparation for CARF Accreditation.





April 2014–May 2017

Division Director - TCCAP, Inc- Clinical Services

Responsible to provide Sr. Leadership and oversight to the development, design, daily operation, compliance, and financial solvency of the programs and facilities under Clinical Services including the Division of Alcohol and other Drug Services, Friendship House; the region's 32- bed Residential Treatment facility, and the Tamworth Dental Center Practice.

May 2004–April 2014

Associate Division Director - TCCAP, Inc- Division of Alcohol and Drugs

In conjunction with the Division Director, responsible to provide joint Sr. Leadership and oversight to the development, design, daily operation, compliance, and financial solvency of the programs and facilities under the Division of Alcohol and other Drug Services, including Friendship House, the region's 32- bed Residential Treatment facility, the out-patient SUD treatment practice with 6 satellite sites throughout the 3 counties in the North Country and the Impaired Driver Care Management Program.

### Accomplishments

Friendship House New Construction-Bethlehem, NH-\$12 MIL - 2015-2018

17,588-sq ft, 32-Bed Residential Substance Use Disorder Treatment Facility

- Submission of state and federal grant applications resulting in \$2.7 MIL in awards & executed a grass roots advocacy campaign securing the remaining \$2.5 MIL in anonymous donations
- Issued all final project approvals on the design, project development, construction, submission of permit applications and town zoning requirements, and licensure and compliance standards.

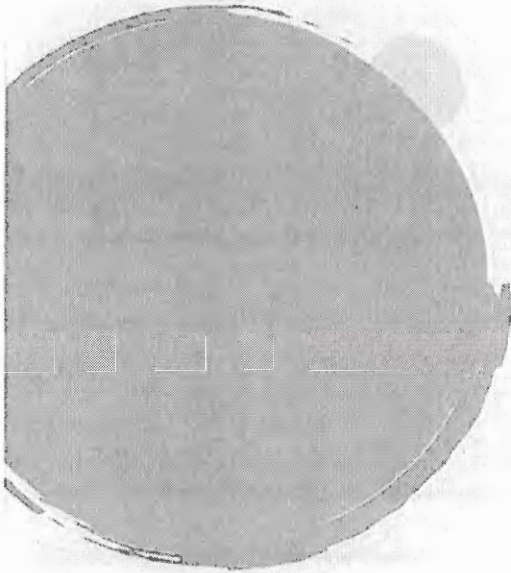
Implemented New Reimbursement System - 2015

- Eliminated the Division's dependence on grant funding by successfully procuring contracts and credentialing with NH Medicaid, MCO's, and Commercial insurance companies creating eligibility to submit claims on a fee-for-service basis stabilizing revenue and enhancing rates for service.
- Successfully negotiated a contract amendment with DHHS to expand billable services to include Outpatient and Intensive Outpatient services resulting in an increase to from \$1.8 MIL to \$2.5MIL.

Expert Panelist - Guidance Document on Best Practices: Community-Based MAT for Opioid Use Disorders in New Hampshire, First Edition, 2016

### Civic Involvement

2019 - Present	MWV Supports Recovery Advisory Board	- Member
2017 - Present	North Country Serenity Center BOD	- Officer
2016 - Present	Stand-Up Androscoggin Valley Coalition	- Member
2016 - 2018	Project Aware, BHS, Advisory Board	- Member
2017 - Present	Littleton ATOD Coalition	- Member
2018 - Present	Lancaster Area Coalition	- Member
2016 - 2017	NCHC Board of Directors	- Member



### Skills

Creative flair	Good sense of humor	Excellent written and oral communication skills
Engaging Community Presenter	Cultural intelligence	Well-informed in policy and procedure development
Proficient in Office Suite	Versatile and adaptable	Proficient in budget development and management
Solution focused problem resolution	Computer and technology adept	Lateral thinking and logical reasoning
Unique leadership through empowerment	Knowledgeable grant writer	Innovative
Detail oriented	Creative strategic planner	Experienced non-profit management
Excellent Community and political relations	Advocacy	Approachable, relatable, and relevant

### Education

Plymouth State University, Plymouth NH.

2017-In Progress | Business Administration

Coursework: accounting, economics, finance, management, marketing theories and practices of business ethics and social responsibility, quantitative skills to analyze.

White Mountains Community College, Berlin NH.

2015-2017 | Business Administration

Coursework: management, accounting, finance, strategy, economics, statistics, marketing, operations/project management, entrepreneurship, and computer applications. Completed requirements of the first two years of a four-year business administration degree, AS-equivalent, 4.0 GPA

White Mountains Community College, Berlin NH.

2011 | Leadership North Country

Coursework: The program selects a diverse group aspiring leaders in northern New Hampshire through a competitive nomination and application process. Candidates participate in a 9-month program focused on education, arts and culture, leadership and civil engagement, travel and tourism, and government and politics.

### References

Available upon request

**DONNA M. C. KEDDY**

Career Objective: To utilize my experience in the Probate Forum to advocate for incapacitated individuals for the improvement of their quality of life.

**EMPLOYMENT:**

**2003-Present - Tri-County CAP, Inc. Guardianship Services- Director**

Directorship approved by Board of Directors on 4/21/2004

Acting Director effective 5/13/2003

**1993-2003 – TCC/GS Assistant Director/Estate Supervisor**

1/01/1993-5/12/2003 - Duties include Management of the Estate and Trust Departments, direct supervision of five financial managers, ie: Estate Managers, Payee Specialist and Benefits Administrator, indirect supervision of entire program staff as Director's designee. This position also includes carrying an Estate and Trust Caseload.

**1991-1992 – TCC/GS Estate Manager**

6/1991-12/1992 - Duties included the development of a more efficient system to manage and account for wards resources. Continual training and understanding of the Probate System and all public assistance programs and systems, plus Social Security and Veteran Administrative systems. Also carried an Estate and Payee Caseload. Duties also included Administrative Program functions. Direct supervision of estate and support staff.

**1988-1992 - TCC/GS Administrative Assistant/Staff Guardian**

11/1988-12/1992 - Duties included Administrative Program Functions, Payee Responsibilities, and a guardianship caseload at Gleneliff Home for the Elderly.

**1985-1989 Bookkeeper for Diamond International Corporation**

Woodland Division based out of Lancaster/Groveton, New Hampshire

**EDUCATION:**

**1973-1977** Ludlow High School, Business Study  
Ludlow, MA  
National Honor Society

## **D Keddy \*2**

**CERTIFICATIONS:** Member since 1988. Registered Guardian, Conference Presenter National Guardianship Foundation. National Master Guardian, Center for Guardianship Certification.

### **Professional Qualifications and Background:**

\*Development of comprehensive program policies and protocols for the establishment of Estate, Trust, Protective Payee, and Benefit Management Services for state-wide public guardianship program with oversight of the associate director, staff guardians, estate and benefit staff in both Whitefield and Concord offices.

\*Consultation services to family guardians and individuals either considering Guardianship over a loved one or education regarding guardianship standards and responsibilities both on a fee-for-service basis and as a professional courtesy to the Probate Court and the general public.

\*Member of the National Guardianship Association (NGA) from 1988 to present.

\*Certified as a National Registered Guardian through the NGA in 1997.

\*Presenter at the National Guardianship Conference in Arlington, Virginia 1998.

Topic: The Keys of Estate Management "The First Ninety "Days".

\*Selected by Judge Maher, then Administrative Probate Judge, to be on his committee to produce a handbook to guide, assist, and provide resources to individuals that are responsible for making health care decision for others.

"Making Medical Decisions for Someone Else: A New Hampshire Handbook (2007).

\*Appointed to Judge King's Task Force on Professional Guardians 6/24/2008.

Purpose: need to ensure that the guardians serving the vulnerable population are held to high professional and ethical standards and have adequate education, training and experience. (Article in Coos County Democrat July 2, 2008). The NH House passed the proposed legislation for the amendment on RSA 464-A:10 on 5/20/2009.

\*Certified as a National Master Guardian through the Center for Guardianship Certification on 4/1/2010.



**JAYNE ELIZABETH MCCABE**

**Career Objective:**

To work for a customer orientated human services organization that enables me to utilize a variety of leadership and management skills in a challenging setting.

**EMPLOYMENT:**

**8/98- present TRI-COUNTY CAP, INC., GUARDIANSHIP SERVICES**

**Associate Director - 4/04 to present**

Duties include assisting the Director in the overall management of the program, supervision of staff guardians, training and orientation of staff, and quality assurance activities. Managing assigned case load.

**Senior Staff Guardian- 11/02 to 4/04**

Duties included direct supervision of 7 staff guardians, staff training and orientation, and working with the program management team.

**Staff Guardian- 8/98 to 10/02**

Duties included making medical and treatment decisions for incapacitated adults, working with treatment teams from a variety of community agencies, and advocacy.

**4/83- 11/98 MOORE CENTER SERVICES INC.**

**Self Determination and Special Projects Director- 2/98 to 11/98**

Primary responsibilities included coordination of regional self-determination project a part of a state-wide grant from the Robert Wood Johnson Foundation. Primary focus included developing a data collection system, facilitating necessary training, and identification of systems issues which impacted the ability of the consumers to exercise choice and control. Secondary responsibilities included coordination of regional quality assurance activities.

**JE McCabe \*2**

**Quality Assurance Director-** 11/93 to 2/98

Areas of authority included coordination of regional quality assurance activities; coordination of regional client rights activities including complaint investigation, problem resolution and trend analysis; and, coordination of regional staff development and training activities.

**Director of Regional Residential Services-** 2/88-11/93

Areas of authority included directing programmatic support and administrative services for residential programs services 127 individuals within a seven community region; management of owned and lease property; negotiating and monitoring subcontracts; formulation and management of program budget.

**Residential Supervisor-** 3/86 to 2/88

Supervision of staffed residences; recruitment, training and supervision of private residential providers; and, coordination of quality assurance and licensing activities.

Various other positions within the agency- 4/83 to 3/86

**EDUCATION:**

**1986 NEW HAMPSHIRE COLLEGE**, Manchester, New Hampshire

M.S., Human Services Administration

**1983 SAINT ANSELM COLLEGE**, Goffstown, NH

B.S., Criminal Justice

**CERTIFICATIONS:**

Center for Guardianship Certification:

National Master Guardian 4/2010 to present

National Certified Guardian 10/1999 to 4/2010

Tri-County Community Action Program, Inc.

Key Personnel  
Guardianship Services  
FY2021

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Jeanne Robillard	Chief Executive Officer	\$115,000	0%	0
Randall Pilotte	Chief Financial Officer	\$75,000	0%	0
Regan Pride	Chief Operating Officer	\$70,000	0%	0
Kristy Letendre	Division Director	\$53,000	0%	0
Donna M.C. Keddy	Director GS	\$59,862	25%	\$14,965.50
Jayne McCabe	Associate Director GS	\$48,443	65%	\$31,487.95