

**Mental Health Commission  
MHSA-Finance and Quality of Care Committees Joint Meeting  
Thursday, June 18, 2020, 3:00-5:00pm  
Via: Zoom Teleconference:**

**<https://cchealth.zoom.us/j/6094136195>**

**Meeting number: 609 413 6195**

**Join by phone:  
1 646 518 9805 US  
Access code: 609 413 6195**

## **AGENDA**

- I. Call to order/Introductions**
- II. Public comments**
- III. Commissioner comments**
- IV. APPROVE minutes from May 21st, 2020 joint meeting**
- V. DISCUSS MHSA Program and Fiscal Reviews' reports with:**
  - A. Chris Celio of Hume Center East and West county Full Service Partnership programs;**
  - B. Kristine Suchan, Alicia Townsend Austin, Carolyn Hidalgo of Mental Health Systems Assisted Outpatient Treatment (AOT) program.**
- VI. REVIEW the draft project plan for MHC Site Visit project and key background documents, including: 1) the project guidelines provided by the Executive Committee; 2) the San Francisco Mental Health Commission site visit policy/guidelines, data form and interview questions; and 3) the MHSA program review template questions relating to quality of care; and 4) Behavioral Health Services site visit forms.**
- VII. Adjourn**



*In accordance with the Brown Act, if a member of the public addresses an item not on the agenda, no response, discussion or action on the item may occur. In the interest of time and equal opportunity, speakers are requested to observe a 3-minute time limit. If special accommodations are required to attend any meeting, due to a disability, please contact the Executive Assistant of the Mental Health Commission, at: (925) 957-2619*

# **Mental Health Services Act (MHSA)**

## **Program and Fiscal Review**

- I. Dates of On-site Review:** October 31, 2018, November 1, 15, 2018  
**Date of Exit Meeting:** January 23, 2019
- II. Review Team:** Warren Hayes, Windy Taylor, Kennisha Johnson, Terry Ahad, Golnaz Fortune, Genoveva Zesati, Cristobal Lopez, Machtel Pengel, Sarah Kennard
- III. Name of Program/Plan Element:** Hume Center – Full Service Partnership Community Support Program West/East
- IV. Program Description.** The Hume Center is a community mental health center that provides high quality, culturally sensitive and comprehensive behavioral health care services and training throughout all regions of Contra Costa County. This includes promoting mental health, reducing psychological suffering, and strengthening families, communities and systems most involved in the lives of those served. The Hume Center is committed to training behavioral health professionals to the highest standards of practice, while working within a culture of support and mutual respect. Hume provides a continuity of care in Contra Costa that includes prevention and early intervention, comprehensive assessment services, behavioral consultation services, outpatient psychotherapy and psychiatry, case management, partial hospitalization services, and Full Service Partnership Programs. The Adult Full Service Partnership is a collaborative program that joins the resources of Hume Center and Contra Costa County Behavioral Health Services.

The Hume Center as an organization also offers a range of other programs and has additional offices located throughout California which include Alameda, San Francisco, and Santa Clara counties. Programs and services that are provided include partial hospitalization, school based, early childhood and family services and neurobehavioral evaluation services. Hume continues to specialize in working with people with complex service needs while helping consumers achieve and maintain their highest quality of life.

V. **Purpose of Review.** Contra Costa Behavioral Health Services (CCBHS) is committed to evaluating the effective use of funds provided by the Mental Health Services Act (MHSA). Toward this end a comprehensive program and fiscal review was conducted of Hume’s Full Service Partnership Programs. The results of this review are contained herein, and will assist in a) improving the services and supports that are provided, b) more efficiently support the County’s MHSA Three Year Program and Expenditure Plan, and c) ensure compliance with statute, regulations and policy. In the spirit of continually working toward better services we most appreciate this opportunity to collaborate together with the staff and clients participating in this program in order to review past and current efforts, and plan for the future.

VI. **Summary of Findings.**

**This summary outlines standards met by both regions of Hume. Further details are specified under review results.**

Topic	Met Standard	Notes
1. Deliver services according to the values of the MHSA	Met	Services are culturally specific and competent, community based, and responsive to community needs
2. Serve the agreed upon target population.	Met	Program only serves clients that meet criteria for both specialty mental health services and full service partnerships
3. Provide the services for which funding was allocated.	Met	Program provides most of the full spectrum of services outlined in their Service Work Plan
4. Meet the needs of the community and/or population.	Met	Program is consistent with community planning process and strategies
5. Serve the number of individuals that have been agreed upon.	Partially Met	Program is close to meeting the target enrollment numbers agreed to in their Service Work Plan

6. Achieve the outcomes that have been agreed upon.	Met	Program meets most outcomes
7. Quality Assurance	Met	Grievance procedures and protocols are in place for employees and consumers
8. Ensure protection of confidentiality of protected health information.	Met	The program is HIPAA compliant
9. Staffing sufficient for the program	Met	Staffing levels support targeted service numbers
10. Annual independent fiscal audit	Met	All fiscal audits were submitted no significant financial weaknesses found

11. Fiscal resources sufficient to deliver and sustain the services	Not Met	Program experiencing some cash flow issues and recent adjustments are in place for a resolution
12. Oversight sufficient to comply with generally accepted accounting principles	Met	Fiscal staff implement check and balance system.
13. Documentation sufficient to support invoices	Met	Organization provided documentation and explanations that support monthly invoices
14. Documentation sufficient to support allowable expenditures	Met	The program has sufficient quality control to support expenditures
15. Documentation sufficient to support expenditures invoiced in appropriate fiscal year	Met	Documentation supports that funds are invoiced in the appropriate fiscal year
16. Administrative costs sufficiently justified and appropriate to the total cost of the program	Met	Indirect charged at 15%
17. Insurance policies sufficient to comply with contract	Met	Necessary insurance is in place
18. Effective communication between contract manager and contractor	Met	Communication is regular and appropriate to the level of needs of the program

--	--	--

**VII. Review Results.** The review covered the following areas:

**1. Deliver services according to the values of the Mental Health Services Act** (California Code of Regulations Section 3320 – MHSA General Standards).

Does the program collaborate with the community, provide an integrated service experience, promote wellness, recovery and resilience, be culturally competent, and be client and family driven?

**Method.** Consumer, family member, county staff, and service provider interviews and consumer surveys.

**Discussion.** Consumer surveys were completed. In addition, interviews were conducted with ten consumers and twelve staff members (in various positions that included Case Managers/Peer Specialists, Mental Health Clinicians, and Family Partners). However, because the programs differed significantly between the East and West county programs, the results have been tabulated separately as stand-alone programs.

**Survey Results:**

**Hume West**

Questions	Responses: n=7				
	Strongly Agree	Agree	Disagree	Strongly Disagree	I don't know
Please indicate how strongly you agree or disagree with the following statements regarding persons who work with you:	4	3	2	1	n/a
1. Help me improve my health and wellness.	Average score: 3.85 (n=7)				
2. Allow me to decide what my own strengths and needs	Average score: 3.42 (n=7)				
3. Work with me to determine the services that are most helpful	Average score: 3.57 (n=7)				
4. Provide services that are sensitive to my cultural background.	Average score: 3.00 (n=7)				
5. Provide services that are in my preferred language	Average score: 3.71 (n=7)				
6. Help me in getting needed health, employment, education and other benefits and services.	Average score: 2.85 (n=7)				

7. Are open to my opinions as to how services should be provided	Average score: 3.00 (n=6)
8. What does this program do well?	<ul style="list-style-type: none"> <li>• Listen, very welcoming and accepting</li> <li>• Helps with keeping medical and mental health appointments</li> <li>• Manages and helps organize funds</li> </ul>

9. What does this program need to improve upon?	<ul style="list-style-type: none"> <li>• Provide more group sessions</li> </ul>				
10. What needed services and supports are missing?	Nothing was stated in this section				
11. How important is this program in helping you improve your health and wellness, live a self-directed life, and reach your full potential?	<table border="1"> <tr> <td>Very Important 4</td> <td>Important 3</td> <td>Somewhat Important 2</td> <td>Not Important 1</td> </tr> </table>	Very Important 4	Important 3	Somewhat Important 2	Not Important 1
	Very Important 4	Important 3	Somewhat Important 2	Not Important 1	
Average score: 3.71 (n=7)					
12. Any additional comments?	Nothing was stated in this section				

**Hume East**

Questions	Responses: n=14				
Please indicate how strongly you agree or disagree with the following statements regarding persons who work with you:	Strongly Agree 4	Agree 3	Disagree 2	Strongly Disagree 1	I don't know n/a
1. Help me improve my health and wellness.	Average score: 3.28 (n=14)				
2. Allow me to decide what my own strengths and needs	Average score: 3.64 (n=14)				
3. Work with me to determine the services that are most helpful	Average score: 3.5 (n=14)				
4. Provide services that are sensitive to my cultural background.	Average score: 3.00 (n=14)				
5. Provide services that are in my preferred language	Average score: 3.76 (n=13)				
6. Help me in getting needed health, employment, education and other benefits and services.	Average score: 3.64 (n=14)				
7. Are open to my opinions as to how services should be provided	Average score: 2.85 (n=14)				

8. What does this program do well?	<ul style="list-style-type: none"> <li>• Program staff are very attentive to emotional needs</li> <li>• Very private and respectful of the overall mental health concerns</li> <li>• Listens and addresses problems promptly</li> <li>• Provides transportation to doctor appointments</li> <li>• Helps with crisis situations</li> <li>• Provides consistent support with reaching goals and reducing symptoms</li> </ul>			
9. What does this program need to improve upon?	<ul style="list-style-type: none"> <li>• Provide more assistance with finances</li> </ul>			
10. What needed services and supports are missing?	<ul style="list-style-type: none"> <li>• Provide more outings to keep engagement</li> <li>• Bus tickets</li> </ul>			
11. How important is this program in helping you improve your health and wellness, live a self-directed life, and reach your full potential?	Very Important 4	Important 3	Somewhat Important 2	Not Important 1
	Average score: 3.09 (n=11)			
12. Any additional comments?	<ul style="list-style-type: none"> <li>• I greatly appreciate all the staff from the Pittsburg Hume Center. They have helped me reach my goals</li> <li>• The Center is very goal oriented, which is very appreciate</li> </ul>			

Consumer Interviews

- **Hume WEST**

Seven consumers participated in the interview process regarding Hume West’s Full Service Partnership program. The consumers had been receiving services from Hume for varying lengths of time ranging from three to ten years. Participants were referred to the Full Service Partnership by county providers and many participants were previously Rubicon clients who had transitioned to Hume. The participants said their experience with the Hume Center has been wonderful and that they were extremely appreciative for the services and without them they felt that they would be on the streets with no support. Several of the program participants talked about how the program assisted them with getting treatment, medications, and becoming independent.

Overall, the participants were very grateful of the services provided by Hume West's Full Service Partnership. The participants indicated more than once that they had a collective team of people helping them with achieving their goals.

During the interview, some of the specific strengths they described:

- Staff listens and their response time to a request is immediate
- Program is open to their feedback and recommendations
- Staff provides tough love and doesn't give up in extenuating circumstances
- Linkage to programs such as SPIRIT are offered regularly

During the interview the following suggestions were included:

- Housing services, supports and resources are greatly needed
- Would like to request more food shopping and money management
- Reminder that there is an available 24/7 crisis line

### **Hume EAST**

Four consumers participated in an interview regarding Hume East's Full Service Partnership program. Most participants had been with the program for at least one to two years. Participants shared that their needs were being met and that they felt very supported by the program. Overall, the participants seem content and excited about their recovery and praised the program for supporting their goals.

During the interview, some of the things specifically identified as positives were:

- Staff support their transportation needs to and from appointments
- The participants utilized the program's 24/7 crisis line and said that they were able to instantly reach a provider
- One of the participants disclosed their relationship with the consumer council and how it has benefited and helped them with improving their communication skills
- The program provides assistance around housing, visit support for clients with children, weekly client budget reviews, and goal-setting for better independent self-care



During the interview the following suggestions were included:

- Independent housing owned by Hume like a board and care model
- Transportation services that would include a van owned by the program to transport clients specifically to group events
- Bus and Bart tickets provided as a supplemental means of transportation.
- A day center similar to Recovery International for participants to attend
- Provided therapy that is scheduled regularly

### **Staff Interviews:**

- **Hume WEST**

Seven staff members were available for the staff interview process. Staff roles varied and included a clinician, a housing specialist, three case managers/peer specialists, and a student intern. Staff shared that the program receives referrals from the County, through the West County Adult Clinic who screens all referral sources. Referral sources that the County receives can be sources such as inpatient, various full service partners and family members. During the session staff discussed the overall needs of the clients and how they were providing overall emotional and structural support for their everyday lives. All staff are assigned specific caseloads but feel that it is important that they share knowledge about their clients with each other so that they can cover and support clients who are not on their caseloads when necessary. Overall, the staff feel that there are many things still needed for clients to succeed in the program. Some of these suggestions are as follows:

- Rehabilitation programs specific to clients with a dual diagnosis
- Physical care services readily available at Board & Cares
- Harm reductions programs available besides Alcoholics Anonymous Meetings
- Available MHSA structured Housing for clients to help with medication dispensing
- Linkage to a detox center when discharged from inpatient
- Clients need more ongoing emotional support

### **Hume EAST**

Five staff members were available for the staff interview process. Staff roles varied and included four case managers/peer specialists and one family partner.

Staff state that currently they facilitation housing, appointments and client budgeting. They stated at times their jobs also include visiting clients in jail, working with PES and conservatorship. Staff stated that they try to provide the best services with what they have, but felt it was important to express that many things could be added to improve services. The suggestions are as follows:

- Housing provided for all clients because currently augmented room and boards don't provide housing for clients with a higher level of acuity
- Less limits on flex fund aid to support clients that need basic necessities
- A van for client transportation
- An assigned Registered Nurse for the Center
- Life skills group that would educate clients around diet and nutrition
- Bus and Bart tickets to distribute to clients to get to and from needed services
- Increase groups offered to clients
- Provide an additional level of support specific to substance abuse services

## **County Staff Interviews**

### **Hume West**

County staff expressed that Hume greatly advocates for their clients. Staff stated that Hume has shown to be very responsive and readily available. Challenges that were expressed specifically identified the referral process and how at times the program's reasons for not accepting the client were unclear. Additionally, follow through and having a back-up plan were lingering issues that the staff felt should be further evaluated.

### **Hume East**

County staff stated that Hume is very responsive when they refer clients to the program. Concerns that they felt should be addressed suggested that staff receive continual documentation training. They felt that many times with new interns being hired that there is no consistency within the documentation standards. It was noted, that at times there is a delay with receiving completed paperwork on clients. Moreover, another suggestion was to develop a tracking mechanism to see how long it takes from outreach to enrollment.

**Results.** Interviews with program participants and service providers as well as program participant survey results all support that Hume's Full Service Partnership program delivers programming in accordance with the values of MHSA.

2. **Serve the agreed upon target population.** For Community Services and Supports, does the program serve adults with a serious mental illness or children or youth with a serious emotional disturbance. Does the program serve the agreed upon target population (such as age group, underserved community)?

**Method.** Compare the program description and/or service work plan with a random sampling of client charts or case files.

**Discussion.** Hume Center's Full Service Partnership program accepts referrals upon receiving approval from the East and West County Adult Clinics. The FSP program undergoes regular utilization reviews conducted by East County Adult Mental Health Clinic's utilization review staff to ensure all clients meet the criteria for both specialty mental health services and adult full service partnerships. The Utilization Team is scheduled to perform a level 2 compliance review in January for Hume West.

**Results.** The program serves the agreed upon population.

3. **Provide the services for which funding was allocated.** Does the program provide the number and type of services that have been agreed upon?

**Method.** Compare the service work plan or program service goals with regular reports and match with case file reviews and client/family member and service provider interviews.

**Discussion.** Monthly service summaries and 931, 864 and ShareCare Service Activity Reports from Contra Costa County Mental Health's billing system show that the Hume's Full Service Partnership program is, with a few notable exceptions, providing the number and type of services that have been agreed upon. Services include outreach and engagement, case management, individual and group outpatient mental health services, crisis intervention, collateral, housing support, family support, flexible funds, social activities and linkage to money management and primary care services. Program does not deliver the full spectrum of services and must rely on county staff for psychiatry, nursing, money management, and vocational services due to contract funding limits.

### ***Hume West***

Staff and consumers revealed that Hume West can provide much of the FSP experience for the consumers. Although, the 24/7 crisis line was stated to be

available for clients to call, during the consumer interview, consumers stated that they were not aware that there was an available crisis line. Another client stated that they knew there was a crisis line, but when they called during a crisis that they never received a return call. Additionally, the program noted that vocational services were not a service that has been recently rendered because of current caseload stability.

### ***Hume East***

Staff and consumers revealed that Hume East can provide a robust FSP experience for the consumers. Staff discussed many of the services provided by the program as well as the services provided upon referral. Services meet the criteria outlined in the service work plan. The staff provided additional information on their CBSST groups and talked about additional groups that they would like to see added pertaining to life skills, nutrition and exercise. The staff would like to see a substance abuse counselor hired on site as additional support instead of having to refer clients out to other programs. Another notable discovery was that the program has had an extended vacancy for a licensed clinical position. Although, this wasn't expressed as having an overall effect on the program it would be highly recommended to fill this position to continue to support the overall efforts of the Center.

**Results.** MHSA funds directed to the agency cover expenditures associated with supporting the provision of the Hume's Full Service Partnership program. However, it would be ideal for greater utilization of Hume's various other resources for clients. This would help with the current staffing structure and budget allocation of staff time and salaries and continue to support the full spectrum of services outlined in the Service Work Plan. Interviews with staff indicated that the adults that they are working with have bigger needs and need more supported services on an ongoing basis. During contract negotiations it is recommended for FY 19/20, Hume and the County need to examine the program budget and Service Work Plan.

4. **Meet the needs of the community and/or population.** Is the program meeting the needs of the population/community for which it was designed? Has the program been authorized by the Board of Supervisors as a result of a community program planning process? Is the program consistent with the MHSA Three Year Program and Expenditure Plan?

**Method.** Research the authorization and inception of the program for adherence to the Community Program Planning Process. Match the service work plan or program description with the Three Year Plan. Compare with consumer/family member and service provider interviews. Review client surveys.

**Discussion.** The Adult Full Service Partnership programs were included in the original Community Services and Supports plan that was approved in May 2006. This was also included in the subsequent plan updates. The program has been authorized by the Board of Supervisors and is consistent with the current MHSA Three Year Program and Expenditure Plan FY 2017-2020. Interviews with service providers and program participants support the notion that the program meets its goals and the needs of the community it serves.

**Results.** The program meets the needs of the community and the population for which they are designated.

5. **Serve the number of individuals that have been agreed upon.** Has the program been serving the number of individuals specified in the program description/service work plan, and how has the number served been trending the last three years.

**Method.** Match program description/service work plan with history of monthly reports and verify with supporting documentation, such as logs, sign-in sheets and case files.

**Discussion.** The Full Service Partnership Program has a target enrollment number of 60 clients for the West region and 50 clients for the East region. In FY 17/18 Hume West's target enrollment served between 35-45 clients and Hume East's target enrollment served between 30-36 clients. In FY 18/19 both programs increased enrollment by 2-5 clients each maintaining enrollment by 70% of the program's full capacity.

**Results.** Annually the program has served less than the number of individuals specified in the service work plan but continues to increase enrollment each fiscal year. Hume Center and county staff may need to continue to strengthen referral relationships as well as examine the current program caseload in relation to the program target listed in the Service Work Plan.

6. **Achieve the outcomes that have been agreed upon.** Is the program meeting the agreed upon outcome goals, and how has the outcomes been trending?

**Method.** Match outcomes reported for the last three years with outcomes projected in the program description/service work plan, and verify validity of outcome with supporting documentation, such as case files or charts. Outcome domains include, as appropriate, incidence of restriction, incidence of psychiatric

crisis, meaningful activity, psychiatric symptoms, consumer satisfaction/quality of life, and cost effectiveness. Analyze the level of success by the context, as appropriate, of pre- and post-intervention, control versus experimental group, year-to-year difference, comparison with similar programs, or measurement to a generally accepted standard.

**Discussion.** The program has five program objectives as part of the service work plan. The program has met three of the five primary objectives, which include reduction in incidence of psychiatric crisis, inpatient and sub-acute care, and inpatient days. During this last fiscal year 17/18 both regions of Hume had met all three objectives and managed to decrease inpatient days. Additionally, there has been no conclusive data to support the remaining objectives of improving psychological and community risk of harm, reduction of use of alcohol and drugs, and reduction in incarceration. Data provided by the County comes from (1) service data generated from the Contra Costa County claims processing system, (2) data collected by the program, and (3) the County's data system.

**Results.** Overall, the program achieves its primary objectives.

7. **Quality Assurance.** How does the program assure quality of service provision?

**Method.** Review and report on results of participation in County's utilization review, quality management incidence reporting, and other appropriate means of quality of service review.

**Discussion.** The Outpatient Behavioral Health Program undergoes regular Level 1 utilization reviews conducted by the East and West Adult Behavioral Health Clinics utilization review staff to ensure all clients meet the definition of serious mental illness. The review confirms that Hume serves the agreed upon target population. Additionally, Contra Costa County performs a centralized Level 2 utilization review on all programs which bill Medi-Cal, including Hume, to ensure clients meet medical necessity criteria and that assessment, treatment planning and treatment documentation all align. This is done on an annual basis. No grievances have been reported in the past three years.

**Results.** The program has a quality assurance process in place.

8. **Ensure protection of confidentiality of protected health information.** What protocols are in place to comply with the Health Insurance Portability and Accountability Assurance (HIPAA) Act, and how well does staff comply with the protocol.

**Method.** Match the HIPAA Business Associate service contract attachment with the observed implementation of the program's implementation of a protocol for safeguarding protected patient health information.

**Discussion.** Hume Center has written policies and provides staff training on HIPAA requirements and safeguarding of patient information. Client charts are kept in locked file cabinets, behind a locked door and comply with HIPAA standards. Clients and program participants are informed about their privacy rights and rules of confidentiality.

**Results.** The program complies with HIPAA requirements.

9. **Staffing sufficient for the program.** Is there sufficient dedicated staff to deliver the services, evaluate the program for sufficiency of outcomes and continuous quality improvement, and provide sufficient administrative support.

**Method.** Match history of program response with organization chart, staff interviews and duty statements.

**Discussion.** The current staffing allows the agency to serve the targeted number of clients. However, Hume East has a vacancy for a licensed staff member and must rely on coverage for this position. Program appears to be fully staffed and providing most of the full spectrum of services specified in the contract.

**Results.** Current staffing has allowed the program to serve approximately 51 participants at Hume East and 76 participants at Hume West during fiscal year 17/18.

10. **Annual independent fiscal audit.** Did the organization have an annual independent fiscal audit performed and did the independent auditors issue any findings.

**Method.** Obtain and review audited financial statements. If applicable, discuss any findings or concerns identified by auditors with fiscal manager.

**Discussion.** Portia Bell Hume Behavioral Health and Training Center (The Hume Center) is a California non-profit public benefit organization offering community-based behavioral health services in Contra Costa and Alameda County. Founded in 1993, the Hume Center is a state licensed psychology clinic facility with an operating budget of over \$5 million, and provides mental health services that includes partial hospitalization, out-patient therapy, behavioral health care, testing, training, and psychiatric and prevention services at its clinics in Richmond, Concord, Fremont, Pittsburg and Pleasanton. The available fiscal audits indicate that the Hume Center applies appropriate fiscal and accounting systems.

**Results.** Annual independent fiscal audits for FY 2015-16 and 16-17 were provided and reviewed. No significant or material findings were noted. The fiscal audit for FY 2018 is being finalized and will be forwarded when completed.

- 11. Fiscal resources sufficient to deliver and sustain the services.** Does the organization have diversified revenue sources, adequate cash flow, sufficient coverage of liabilities, and qualified fiscal management to sustain the program?
- Method.** Review audited financial statements and Board of Directors meeting minutes. Interview fiscal manager of program.
- Discussion.** In FY 2015-16 Hume Center successfully obtained two new contracts with CCBHS, where the organization inherited the Full Service Partnership and a step down program from Rubicon Programs, Inc. The start-up costs for fielding both programs appear to have exceeded funds available for this purpose. This has exacerbated Hume's financial position, where it appears the organization has been operating at a loss for previous fiscal years. Thus, the organization appears to be spending in excess of their actual revenue. However, Board minutes notes that the direction of the company has made a significant turnaround heading the program in a successful direction. Management has acted and localized focus in determining the programs future projections for the upcoming years.
- Results.** Hume Center appears to be spending more than their revenue, with leadership addressing the issue. It is recommended that CCBHS be kept abreast of problem solving strategies and changes in fiscal practices and policies.
- 12. Oversight sufficient to comply with generally accepted accounting principles.** Does organization have appropriate qualified staff and internal controls to assure compliance with generally accepted accounting principles.
- Method.** Interview with fiscal manager.
- Discussion.** Rose Harley, CPA and Controller, was interviewed. Ms. Harley who has been with the Hume Center since 2016 has been a fundamental part of the oversight of Hume's day-to-day financial operations. Ms. Harley described established protocols that are in place to enable a check and balance system to assure compliance with generally accepted accounting principles. The organization uses the Yanomo software program to track personnel time entry and aggregation to enable accurate summaries for billing and payment.
- Results.** Sufficient oversight exists to enable compliance with generally accepted accounting principles.
- 13. Documentation sufficient to support invoices.** Do the organization's financial reports support monthly invoices charged to the program and ensure no duplicate billing.



**Method.** Reconcile financial system with monthly invoices. Interview fiscal manager of program.

**Discussion.** Hume provides a monthly statement of revenue and expenditures summary each month. At the time of the review, sufficient supporting documentation was provided.

**Results.** Previous reviews of Hume indicated that supporting documentation appeared to support the amount of expenditures charged to the program

14. **Documentation sufficient to support allowable expenditures.** Does organization have sufficient supporting documentation (payroll records and timecards, receipts, allocation bases/statistics) to support program personnel and operating expenditures charged to the program.

**Method.** Match random sample of one month of supporting documentation for each fiscal year (up to three years) for identification of personnel costs and operating expenditures invoiced to the county.

**Discussion.** Line item personnel and operating costs were reviewed for appropriateness. All line items submitted were consistent with line items that are appropriate to support the service delivery.

**Results.** The audit trail established between expenses and billing appears sufficient.

15. **Documentation sufficient to support expenditures invoiced in appropriate fiscal year.** Do organization's financial system year end closing entries support expenditures invoiced in appropriate fiscal year (i.e., fiscal year in which expenditures were incurred regardless of when cash flows).

**Method.** Reconcile year end closing entries in financial system with invoices. Interview fiscal manager of program.

**Discussion.** Documentation appears sufficient to support expenditures invoiced in the appropriate fiscal year.

**Results.** The Hume Center appears to be implementing an appropriate year end closing system.

16. **Administrative costs sufficiently justified and appropriate to the total cost of the program.** Is the organization's allocation of administrative/indirect costs to the program commensurate with the benefit received by the program or plan element?

**Method.** Review methodology and statistics used to allocate administrative/indirect costs. Interview fiscal manager of program.

**Discussion.** Hume produced its methodology that justifies the 17.6% indirect rate charged to the contract. The controller indicated indirect costs are allocated to the different programs based on actual personnel hours of each program.

**Results.** At 17.6% the indirect rate appears reasonable.

17. **Insurance policies sufficient to comply with contract.** Does the organization have insurance policies in effect that are consistent with the requirements of the contract?

**Method.** Review insurance policies.

**Discussion.** The program provided certificate of liability insurance, which included general liability, automobile liability, umbrella liability, workers compensation and professional liability, which was in effect at the time of the site visit.

**Results.** The program complies with the contract insurance requirements.

18. **Effective communication between contract manager and contractor.** Do both the contract manager and contractor staff communicate routinely and clearly regarding program activities, and any program or fiscal issues as they arise.

**Method.** Interview contract manager and contractor staff.

**Discussion.** The program has been submitting invoices, Monthly Service/Expenditure Summaries, and Service Activity Reports. Program staff has been active in FSP Quarterly Meetings and community forums.

**Results.** The program has good communication with the contract manager and is willing to address any issues and concerns as they arise.

## VIII. **Summary of Results.**

The Hume Center provides quality, culturally sensitive and comprehensive behavioral health care services, and strives to promote mental health, reduce disparities and psychological suffering. The Center has been committed to caring for the underserved with an emphasis on reaching the most vulnerable and has provided programs with a range of comprehensive and continuity of services. The Adult Full Service Partnership in both East and West County adhere to the values of MHSA. The program staff and program participants all believe the program is valuable. The current program structure permits the agency to offer

clients the full spectrum of full service partnership services outlined in the MHSA regulations.

The Hume Center and the county will work collaboratively to continuously evaluate the programming and financial impact of the Adult Full Service Partnership program.

#### **IX. Findings for Further Attention.**

- It is recommended that the program work with the financial administrative staff to create written policies and procedures for segregation of duties and internal controls.
- It is recommended that the Hume West program have a regularly scheduled level 2 compliance utilization review to ensure documentation submissions are up to standard.
- It is recommended that the program continue to evaluate the vocational needs of clients who are exhibiting behaviors that could benefit from this underused resource.
- It is recommended that Hume East hire an additional licensed psychologist to ensure the program's staffing requirements.

#### **X. Next Review Date.** October, 2021

## **XI. Appendices.**

Appendix A – Program Response to Report

Appendix B – Program Description/Service Work Plan

Appendix C – Service Provider Budget

Appendix D – Yearly External Fiscal Audit

Appendix E – Organization Chart

## **XII. Working Documents that Support Findings.**

Consumer Listing

Consumer, Family Member Surveys

Consumer, Family Member, Provider Interviews

County MHSA Monthly Financial Report

County Utilization Review Report

Progress Reports, Outcomes

Monthly Invoices with Supporting Documentation

Indirect Cost Allocation Methodology/Plan

Board of Directors' Meeting Minutes

Insurance Policies

MHSA Three Year Plan and Update(s)

## **APPENDIX A**

### **Service Provider's Response to Report**

NA

# APPENDIX B

## Program Description

### Portia Bell Hume Behavioral Health and Training Center

#### **Program: Community Support Program East**

Point of Contact: Chris Celio, PsyD, Program Manager  
Contact Information: 555 School Street, Pittsburg, CA 94565  
(925) 481-4433, [ccelio@humecenter.org](mailto:ccelio@humecenter.org)

#### **Program: Community Support Program West**

Point of Contact: Miguel Hidalgo-Barnes, PsyD, Program Manager  
Contact Information: 3095 Richmond Pkwy #201, Richmond 94806  
925-481-4412; [mhidalgo-barnes@humecenter.org](mailto:mhidalgo-barnes@humecenter.org)

### **1. General Description of the Organization**

The Hume Center is a Community Mental Health Center that provides high quality, culturally sensitive and comprehensive behavioral health care services and training. The agency strives to promote mental health, reduce disparities and psychological suffering, and strengthen communities and systems in collaboration with the people most involved in the lives of those served. We are committed to training behavioral health professionals to the highest standards of practice, while working within a culture of support and mutual respect. We provide a continuity of care in Contra Costa that includes prevention and early intervention, comprehensive assessment services, behavioral consultation services, outpatient psychotherapy and psychiatry, case management, Partial Hospitalization services, and Full Service Partnership Programs.

### **2. Program: Adult Full Service Partnership - CSS**

The Adult Full Service Partnership is a collaborative program that joins the resources of Hume Center and Contra Costa County Behavioral Health Services.

#### **a. Goal of the Program:**

- Prevent repeat hospitalizations
- Transition from institutional settings
- Attain and/or maintain medication compliance
- Improve community tenure and quality of life
- Attain and/or maintain housing stability
- Attain self-sufficiency through vocational and educational support
- Strengthen support networks, including family and community supports
- Limit the personal impact of substance abuse on mental health recovery

#### **b. Referral, Admission Criteria, and Authorization:**

1. Referral: To inquire about yourself or someone else receiving our Full Service Partnership Services in our Community Support Program (CSP) East program, please call our Pittsburg office at 925.432.4118. For services in our CSP West program, please contact our Richmond office at 510.778.2816.
  2. Admission Criteria: This program serves adult who are diagnosed with severe mental illness and are:
    - Frequent users of emergency services and/or psychiatric emergency services
    - Homeless or at risk of homelessness
    - Involved in the justice system or at risk of involvement
    - Have Medi-Cal insurance or are uninsured
  3. Authorization: Referrals are approved by Contra Costa Behavioral Health Division.
- c. Scope of Services: Services will be provided using an integrated team approach called Community Support Program (CSP). Our services include:
- Community outreach, engagement, and education to encourage participation in the recovery process and our program
  - Case management and resource navigation for the purposes of gaining stability and increasing self-sufficiency
  - Outpatient Mental Health Services, including services for individuals with co-occurring mental health & alcohol and other drug problems
  - Crisis Intervention, which is an immediate response to support a consumer to manage an unplanned event and ensure safety for all involved, which can include involving additional community resources
  - Collateral services, which includes family psychotherapy and consultation. These services help significant persons to understand and accept the consumer's condition and involve them in service planning and delivery.
  - Medication support, including medication assessment and ongoing management (may also be provided by County Physician)
  - Housing support, including assisting consumers to acquire and maintain appropriate housing and providing skill building to support successful housing. When appropriate, assist consumers to attain and maintain MHSA subsidized housing.
  - Flexible funds are used to support consumer's treatment goals. The most common use of flexible funds is to support housing placements through direct payment of deposit, first/last month's rent, or unexpected expenses to maintain housing.
  - Vocational and Educational Preparation, which includes supportive services and psychoeducation to prepare consumers to return to school or work

settings. This aims to return a sense of hope and trust in themselves to be able to achieve the goal while building the necessary skills, support networks, and structures/habits.

- Recreational and Social Activities aim to assist consumers to decrease isolation while increasing self-efficacy and community involvement. The goal is to assist consumers to see themselves as members of the larger community and not marginalized by society or themselves.
  - Money Management, which is provided by a contract with Criss Cross Money Management, aims to increase stability for consumers who have struggled to manage their income. Services aim to increase money management skills to reduce the need for this service.
  - 24/7 Afterhours/Crisis Line is answered during non-office hours so that consumers in crisis can reach a staff member at any time. Direct services are provided on weekends and holidays as well.
- d. Target Population: Adults diagnosed with severe mental in East, Central and West County who are diagnosed with a serious mental illness, are at or below 300% of the federally defined poverty level, and are uninsured or receive Medi-Cal benefits.
- e. Payment Limit:       For FY 17-18 (East and West CSP): \$2,025,059  
                                  For FY 18-19 (East and West CSP): \$2,085,810
- f. Number served: For FY 17/18: individuals (East); 51 (West) 76
- g. Outcomes:



## Hume West

**Table 1. Pre- and post-enrollment utilization rates for 76 Hume West FSP participants enrolled in the FSP program during FY 17-18**

	No. pre-enrollment	No. post-enrollment	Rate pre-enrollment	Rate post-enrollment	%change
<i>PES episodes</i>	127	81	0.140	0.089	-36.4%
<i>Inpatient episodes</i>	21	13	0.023	0.014	-39.1%
<i>Inpatient days</i>	287	232	0.315	0.254	-19.4%

## Hume East

**Table 1. Pre- and post-enrollment utilization rates for 51 Hume East FSP participants enrolled in the FSP program during FY 17-18**

	No. pre-enrollment	No. post-enrollment	Rate pre-enrollment	Rate post-enrollment	%change
<i>PES episodes</i>	279	140	0.495	0.263	-36.1%
<i>Inpatient episodes</i>	44	10	0.075	0.016	-60.2%
<i>Inpatient days</i>	572	519	0.966	0.848	-12.2%

\* Data on service utilization were collected from the county's internal billing system, PSP. To assess the effect of FSP enrollment on PES presentations and inpatient episodes, this methodology compares clients' monthly rates of service utilization pre-enrollment to clients' post-enrollment service utilization rates. Using PES usage as an example, the calculations used to assess pre- and post-enrollment utilization rates can be expressed as:

$(\text{No. of PES episodes during pre-enrollment period}) / (\text{No. of months in pre-enrollment period}) = \text{Pre-enrollment monthly PES utilization rate}$

$(\text{No. of PES episodes during post-enrollment period}) / (\text{No. of months in post-enrollment period}) = \text{Post-enrollment monthly PES utilization rate}$

# **APPENDIX C**

## **Service Provider** **Budgets**

<b>Program Name: EAST CCHS/BHS-MH ADULT FULL SERVICE PARTNERSHIP (FSP)</b>	
<b>Funding Source:</b>	<b>County or Contract Program:</b>

**Provider Name: Portia Bell Hume**

FY 18-19	Annualized Salary	EFSP -			
		Position	FTE	Months	Amount
<b>PERSONNEL EXPENSES</b>					
Chief Psychologist	187,653	1	0.050	12.00	9,383
Director of Clinical Programs	110,000	1	0.330	12.00	36,300
Program Manager	89,000	1	1.000	12.00	89,000
Director of Compliance	84,806	1	0.150	12.00	12,721
Program Evaluator	110,000	1	0.150	12.00	16,500
Psychiatrist	171,392	1	0.030	12.00	5,142
Nurse Practitioner	152,000	1	0.400	12.00	60,800
Licensed Clinical Supervisor	69,000	1	1.000	12.00	69,000
Specialty Services Coordinator	51,500	1	1.000	12.00	51,500
Case Manager	42,630	2	2.000	12.00	85,260
Family Partner	37,389	1	1.000	12.00	37,389
Peer Specialist	38,000	1	1.000	12.00	38,000
Post-Graduate Clinician	28,000	1	0.600	12.00	16,800
Practicum Students	2,600	3	1.500	12.00	3,900
Administrative Assistant	38,000	2	1.100	12.00	41,800
Human Resources Management	90,000	1	0.050	12.00	4,500
Billing/Invoicing Specialist	57,000	1	0.200	12.00	11,400
<b>S/T Salaries &amp; Wages</b>		<b>21</b>	<b>11.56</b>		<b>589,394</b>
Employee Benefits and Taxes	0.2500				147,349
<b>TOTAL SAL, WAGES &amp; BENEFITS</b>			<b>11.56</b>		<b>736,743</b>
<b>Total Direct Service Staff</b>					

<b>GENERAL EXPENSES</b>					
Flex Funds for client emergency and uninsured					24,000
Professional Services (incl. client cash management)					18,000
Transportation - Staff mileage, vehicle maintenance					24,950
Office Supplies and Expenses					28,001
Rents and Leases					71,600
Patient Community Activities					1,500
Communications					8,000
Insurance (liability, property, vehicle)					3,500
Utilities					8,500
Meeting and Conference					1,000
Staff Training					2,000
Consumer Council and Stakeholder Meetings					1,000
Depreciation					2,400
<b>TOTAL OPERATING EXPENSES</b>					<b>194,451</b>

<b>ADMIN @15%</b>					<b>139,679</b>
-------------------	--	--	--	--	----------------

<b>GROSS COST - Year 1</b>					<b>1,070,872</b>
----------------------------	--	--	--	--	------------------

<b>Program Name: West CCHS/BHS-MH ADULT FULL SERVICE PARTNERSHIP (FSP)</b>					
<b>Funding Source:</b>		<b>County or Contract Program:</b>			
<b>Provider Name: Portia Bell Hume</b>					
<b>FY 18-19</b>	<b>Annualized Salary</b>	<b>WFSP -</b>			
<b>PERSONNEL EXPENSES</b>		<b>Position</b>	<b>FTE</b>	<b>Months</b>	<b>Amount</b>
Chief Psychologist	187,653	1	0.050	12.00	9,383
Director of Clinical Programs	110,000	1	0.330	12.00	36,300
Program Manager	98,000	1	0.700	12.00	68,600
Director of Compliance	84,806	1	0.150	12.00	12,721
Program Evaluator	110,000	1	0.150	12.00	16,500
Licensed Clinical Supervisor	76,300	1	1.000	12.00	76,300
Psychiatrist	171,392	1	0.030	12.00	5,142
Nurse Practitioner	152,000	1	0.300	12.00	45,600
Case Manager	49,357	2	2.000	12.00	98,714
Case Manager (Peer Specialty)	38,754	2	2.000	12.00	77,508
Post Doctoral Candidate	28,000	1	1.000	12.00	28,000
Practicum Students	2,600	3	1.500	12.00	3,900
Administrative Assistant	37,190	1	1.250	12.00	46,488
Human Resources Management	90,000	1	0.050	12.00	4,500
Billing/Invoicing Specialist	57,000	1	0.200	12.00	11,400
<b>S/T Salaries &amp; Wages</b>		<b>19</b>	<b>10.71</b>		<b>541,055</b>
Employee Benefits and Taxes	0.2500				135,264
<b>TOTAL SAL, WAGES &amp; BENEFITS</b>			<b>10.71</b>		<b>676,319</b>
<b>Total Direct Service Staff</b>					
<b>GENERAL EXPENSES</b>					
Flex Funds for client emergency and uninsured					24,000
Professional Services (incl. client cash management)					25,000
Transportation - Staff mileage, vehicle maintenance					30,000
Office Supplies and Expenses					29,313
Rents and Leases					75,000
Communications					9,018
Insurance (liability, property, vehicle)					3,500
Utilities					4,005
Meeting and Conference					1,000
Staff Training					2,000
Consumer Council and Stakeholder Meetings					1,000
Depreciation					2,400
<b>TOTAL OPERATING EXPENSES</b>					<b>206,236</b>
<b>ADMIN @15%</b>					<b>132,383</b>
<b>GROSS COST - Year 1</b>					<b>1,014,938</b>

# **APPENDIX D**

## **Yearly External Fiscal Audit**

**PORTIA BELL HUME BEHAVIORAL HEALTH  
AND TRAINING CENTER**  
**June 30, 2018**

CONTENTS

	<u>Page</u>
Independent Auditor's Report on the Financial Statements	1 - 2
Financial Statements	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	5
Statements of Cash Flows	6
Notes to Financial Statements	7 - 18
Supplemental Information	
Statement of Expenditures for County of Alameda Program	19
Independent's Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with <i>Government Auditing Standards</i>	20 - 21
Schedule of Findings and Questioned Costs	22
Summary Schedule of Prior Audit Findings	23

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Portia Bell Hume Behavioral Health and Training Center  
Concord, California

***Report on the Financial Statements***

I have audited the accompanying financial statement of Portia Bell Hume Behavioral Health and Training Center (a nonprofit organization, known as the Center) which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses and cash flows for the year 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 the financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### ***Opinion***

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Portia Bell Hume Behavioral Health and Training Center as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### ***Going Concern***

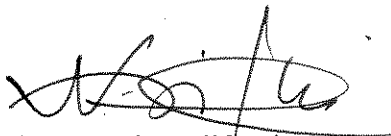
The accompanying financial statements have been prepared assuming that the Center will continue as a going concern. As discussed in Note (11) to the financial statements, the Center incurred continuous deficit from operations and had a working capital deficiency, which raise substantial doubt about its ability to continue as a going concern. Management's plan regarding those matters also is described in Note (11). The financial statements do not include any adjustments that might result from the outcome of this uncertainty. My opinion is not modified with respect to that matter.

### ***Other Matters***

My audit was conducted for the purpose of forming an opinion on the basic financial statements of Portia Bell Hume Behavioral Health and Training Center taken as a whole. The accompanying supplemental statement of expenditure for county of Alameda program, is presented for the purposes of additional analysis and is not a required part of the basic 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued a report, dated December 26, 2018, on my consideration of the Organization's internal control over financial reporting and on my test of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 the Organization's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to be 'A. S. H.', written over a horizontal line.

Walnut Creek, California  
December 26, 2018



**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER**  
**STATEMENT OF FINANCIAL POSITION**  
**AS OF JUNE 30, 2018**

ASSETS

Cash and Cash Equivalents	\$	3,073
Accounts Receivable, net of allowance \$456,704		833,426
Property and Equipment		
net of accumulated depreciation \$246,820		384,906
Loan Fee, net of accumulated amortization of \$5,206		684
Deposits		43,825
TOTAL ASSETS	\$	1,265,914

LIABILITIES AND NET ASSETS

Liabilities

Bank overdraft	\$	48,173
Accounts Payable and Accruals		207,730
Accrued Payroll and Payroll Taxes		211,111
Accrued Vacation		216,189
Deferred Rent		35,120
Loan Payable		731,044
Total Liabilities		1,449,367

Net Assets(Deficit)

Unrestricted		(183,453)
Temporary restricted		-
Permanently restricted		-
Total Net Assets		(183,453)

TOTAL LIABILITIES AND NET ASSETS	\$	1,265,914
----------------------------------	----	-----------

See accompanying accountant's report and notes to financial statements

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	Unrestricted	Temporary Restricted	Permanently Restricted	Total
<b>SUPPORT AND REVENUE</b>				
Program Services				
Government Contracts	\$ 4,503,186	\$ -	\$ -	\$ 4,503,186
Partial Hospitalization Program	374,587	-	-	374,587
Behavioral Consultation Service Program	556,932	-	-	556,932
Other Programs	18,000	-	-	18,000
Contribution	10,129	-	-	10,129
Interest and Miscellaneous Income	7,677	-	-	7,677
Total Revenue and Support	5,470,511	-	-	5,470,511
<b>EXPENSES</b>				
Program Services				
Comprehensive Out-patient Program	915,059	-	-	915,059
Partial Hospitalization Program	425,163	-	-	425,163
School Based Program	296,217	-	-	296,217
Behavioral Consulting Service Program	534,399	-	-	534,399
Prevention and Outreach	402,432	-	-	402,432
Full Service Partnership	2,066,527	-	-	2,066,527
Others	6,111	-	-	6,111
General and Administration	676,203	-	-	676,203
Fund Raising	-	-	-	-
Total Expenses	5,322,111	-	-	5,322,111
INCREASE IN NET ASSETS	148,400	-	-	148,400
NET ASSETS(DEFICIT), Beginning of Year	(331,853)	-	-	(331,853)
NET ASSETS(DEFICIT), End of Year	\$ (183,453)	\$ -	\$ -	\$ (183,453)

See accompanying accountant's report and notes to financial statements

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	Program Services							Supporting Services			Total Expenses	
	Comprehensive Outpatient	Partial Hospitalization	School Based	Behavioral Consulting Service	Prevention and Out-reach	Full Service Partnership	Other Services	Total Program Services	General and Administration	Fund Raising		Total Supporting Services
Salaries and Wages	\$ 553,009	\$ 254,303	\$ 208,323	\$ 407,061	\$ 250,709	\$ 1,385,163	\$ 195	\$ 3,058,763	\$ 414,341	\$ -	\$ 414,341	\$ 3,473,104
Payroll Taxes	47,762	24,144	18,450	34,825	20,144	115,547	16	260,888	28,935	-	28,935	289,823
Employee Benefits	50,436	13,885	17,640	27,952	22,650	137,333	195	270,091	56,576	-	56,576	326,667
Professional Services	11,005	18,979	2,545	4,387	29,262	28,845	-	95,021	31,367	-	31,367	126,388
Commissions and Stipends	25,355	10,660	2,905	940	1,410	3,280	1,720	46,270	-	-	-	46,270
Rent and Leased Equipment	168,755	17,075	52,377	21,420	61,696	148,228	1,457	451,008	11,819	-	11,819	462,827
Maintenance and Repairs	5,982	952	-	215	2,558	32,404	45	42,156	283	-	283	42,439
Utilities	1,739	2,816	-	2,866	-	15,235	-	22,656	3,604	-	3,604	26,260
Office Supplies and Expenses	24,424	12,352	5,053	8,809	6,624	60,969	1,484	119,715	24,745	-	24,745	144,460
Insurance	4,549	11,187	1,521	3,868	1,872	10,328	-	33,325	3,859	-	3,859	37,184
Miscellaneous Expenses	-	-	-	-	-	-	-	-	6,220	-	6,220	6,220
Travel and Transportation	8,405	1,302	3,170	17,397	679	62,150	878	93,981	5,588	-	5,588	99,569
Communication	7,037	1,173	2,827	1,250	2,579	23,620	43	38,529	4,779	-	4,779	43,308
Staff Training and Conferences	4,138	1,084	1,352	1,492	1,570	6,322	78	16,036	15,923	-	15,923	31,959
Patient Meals	-	22,241	-	-	-	-	-	22,241	-	-	-	22,241
Patient Transportation	-	26,672	-	-	-	-	-	27,047	-	-	-	27,047
Taxes and Licenses	440	747	4	53	79	3,591	-	4,914	418	-	418	5,332
Interest	-	2,176	-	-	-	-	-	2,176	61,159	-	61,159	63,335
Depreciation and Amortization	2,023	3,415	50	1,864	600	3,289	-	11,241	6,587	-	6,587	17,828
Client Activities Expenses	-	-	-	-	-	29,850	-	29,850	-	-	-	29,850
Total Functional Expenses	915,059	425,163	296,217	534,399	402,432	2,066,527	6,111	4,645,908	676,203	-	676,203	5,322,111

See accompanying accountant's report and notes to financial statements

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets \$ 148,400

Adjustment to reconcile change in net assets to net cash provided for operating activities:

Depreciation and amortization 17,828  
Provision for allowance of receivable 153,798  
Gain on disposal of fixed assets (288)

Changes in assets and liabilities:

Increase in account receivable (528,417)  
Decrease in employee receivable 2,084  
Increase in bank overdraft 48,173  
Increase in accounts payable and accruals 65,271  
Increase in deferred rent 980  
Increase in accrued payroll and payroll taxes 54,710  
Increase in accrued vacation 43,888

Net Cash Provided by Operations 6,427

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of property and equipment (46,618)  
Insurance claims received 33,839  
Loan fee (2,000)

Net Cash Used in Investing Activities (14,779)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of loans to related parties (43,426)  
Loan on acquisition of vehicle 6,218  
Repayment of mortgage loan payable (7,198)  
Net repayment of revolving line of credit (7,640)

Net Cash Used In Financing Activities (52,046)

NET DECREASE IN CASH (60,398)

CASH AND CASH EQUIVALENTS, beginning of year 63,471

CASH AND CASH EQUIVALENTS, end of year \$ 3,073

**Supplemental Information**

Cash paid for interest \$ 63,335

See accompanying accountant's report and notes to financial statements

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Note 1 - Summary of Organization

Portia Bell Hume Behavioral Health and Training Center (the Center) is a non-profit California public benefit organization offering community-based culturally sensitive and comprehensive behavioral health services of the highest quality to under-served populations in Alameda and Contra Costa counties over East Bay of greater Bay Area, in California. The Center has been committed to caring for the underserved with an emphasis on reaching the most vulnerable and has provided programs with a range of comprehensive and continuity of services. Most programs provide cultural- and language-specific services. The Center also commits to training mental health professionals to the highest standards of practice in a culture of mutual respect. Founded in 1993, the Center is state licensed psychology clinic facility providing mental health services including partial hospitalization, out-patient, behavioral care, testing, training, psychiatric and prevention at its clinics in Concord, Fremont, Pittsburg, Richmond and Pleasanton, California.

Nature of Activities

The Center offers the following major programs/services:

*Comprehensive Outpatient Program:* This program provides individual, group, couples, family psychotherapy, case management, assessment and medication support to all age groups in clinic and by home visit.

*Partial Hospitalization Program:* This program assists chronically mentally ill persons and persons in crisis to promote increased functioning and ability to reside in the community free of institutionalization.

*School Based Program:* This program provides an array of services to students and all persons involved, including consultation to school administrators, teachers, counseling staff, parents and students; and early intervention and treatment services to students.

*Behavioral Consultation Service/Program:* This program supports developmentally delayed children and adults with assessment, education, and consultation for families, providers, and other care staff.

*Prevention and Outreach Program:* This program provides short-term, culturally sensitive and language-specific therapeutic help services in individual session or groups/workshops to parents, youth, adults, agencies and organizations in South Asian immigrant community in developing knowledge and skills to successfully deal with life.

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Note 1 - Summary of Organization – (Cont'd)

*Full Service Partnership program:* This program provides individual intensive service and support to adults who need assistance in their path to recovery and wellness, with housing, employment and education in addition to mental health services and integrated treatment.

*Other Program/Services:* The Center also offers an array of professional training and development services and conducts research and program evaluation.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual method of accounting whereby revenues are recognized when earned and expenses are recorded when incurred.

Financial Statements Presentation

Financial position and activities information are presented according to three classes of net assets: *unrestricted, temporary restricted and permanently restricted* net assets. Furthermore, expenses are classified into program service expenses and support expenses. Support expenses include primarily management and general administrative expenses, and fund-raising expenses.

As of June 30, 2018, and for the year then ended, the Center did not have any temporarily restricted fund and permanently restricted net assets, except Board designated fund of \$14,974 accumulated from sponsored fund-raising.

Use 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 the reported amounts of assets and liabilities and disclosure 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

The carrying amounts of the Center's financial instruments, which included cash equivalents, accounts receivable, accounts payable and other accrued liabilities approximate fair value because of the short maturities of these instruments.

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Note 2 - Summary of Significant Accounting Policies – (Cont'd)

Cash and Cash Equivalents

Cash and cash equivalents, for the purposes of the statements of financial position and cash flows, consists of amounts held with banks, highly liquid money market funds, and other short-term investments with a maturity of three months or less.

Contract and Other Receivables

In the opinion of management, all receivables will be collected, except allowance for doubtful account provided. Allowances for doubtful accounts are determined based on aging and historical experiences of uncollectible accounts in the past by the management. Allowances for doubtful accounts also include contractual adjustment portion of Medicare and Medicaid receivable.

Contribution Receivable

Contribution receivable represent unconditional promises to give by donors. Contribution receivable, less an appropriate reserve, are recorded at their estimated fair value. Amount due more than one year later are recorded at the present value of the estimated future cash flows, discounted at adjusted risk-free rates applicable to the years in which the promises were received. Amortization of the discount is credited to contribution income.

Loan Fee

Loan fee are amortized over the term length of the loan under straight line method. Amortization expenses for the year ended June 30, 2018 totaled \$2,672.

Property and Equipment

Property and equipment comprise of equipment, furniture, software, vehicles, land, building and improvement, and leasehold improvements. Renewals and betterments are capitalized; maintenance and repairs are expended. All property and equipment are acquired by the Center and are stated at cost. Land and building is stated at historical fair value at time of donation.

Depreciation and amortization is computed on a straight-line basis over the estimated useful lives of the assets as follows:

Building and Improvement	27.5 to 39 years
Leasehold Improvements	over period of leases
Equipment, Furniture and Software	3 to 7 years

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Note 2 - Summary of Significant Accounting Policies – (Cont'd)

Property and Equipment funded by governmental agencies

The Center received funding from Alameda County and Contra Costa County to acquire fixed assets for the use of the current and future contracted programs with permission by the Counties to keep them beyond contract terminated on annual basis. According to FASB ASC 958-605-55-25, these assets should be capitalized at time of contract terminates, or when title is transferred to the Center. The management considers the “*arrangement*” of contracts with funding agency does not end annually as long as the Center continues providing contracted services with the same funding agency. When there is no “*arrangement*” of contracts, then, these assets will be capitalized and valued at fair market value at time of contract terminates if not required to return back to the funding agency.

Revenue

The Center receives program revenues from Medicare, Medicaid, counties, insurance companies and clients for billable client services and recognizes these fees and income when earned. Programs under the contractual agreements with Medicare and Medicaid require service payment in amounts less than the Center’s established rates. The contractual adjustments, i.e., the difference between the contractual payments due and the scheduled billing rates, are recorded as deductions from revenues in the period in which the related services are rendered.

Government grants and contracts are recognized when the Center incurs expenditures related to the required services. Amounts billed or received in advance are recorded as deferred revenue until the related services are performed.

Contracts with Medicare, Alameda County and Contra Costa County require *actual cost settlements* through cost reports which are subject to audit and retrospective adjustment. Provision for possible adjustments of cost reports have been estimated and recorded in current year and the difference in any year between the originally estimated amount and the final determination is reported in the year of determination as an adjustment to current year revenue.

The Center has not finalizing *actual cost settlements* with Alameda County for the fiscal years ended June 30, 2013 through June 30, 2018. No provision for possible adjustments for *actual cost settlements* has been made. In addition, the 2014 through 2018 fiscal years Contra Costa County contracts remain open to be examined if County requests.



**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Note 2 - Summary of Significant Accounting Policies – (Cont'd)

Contributions

Unconditional contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Contributions of donated non-cash assets are recorded at their fair values in the period received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporary restricted or permanently restricted support that increases those net asset classes. Donor-restricted contributions for which restrictions are met in the same reporting period are reported as unrestricted revenue on the statement of activities.

Accrued Vacation

The Center offers various employee benefits, including paid time off (PTO), to its workforce, based on its job title and employment status and length of service years. Unused paid time off is cumulatively accrued up to maximum allowable amount, which is two times the employee annual rate of accrual, as liabilities "accrued vacation."

Advertising

Advertising costs are expensed as incurred. For the year ended June 30, 2018, there was no advertising expense incurred.

Income Taxes

The Center is an organization exempt from federal income tax under Internal Revenue Code section 501(c)(3) and California franchise tax under California Revenue and Taxation Code Section 23701d. Accordingly, it is exempt from federal and California income taxes and is not liable for federal unemployment taxes.

The Center has adopted the accounting standard on accounting for uncertainty in income taxes, which prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken, or expected to be taken, in a tax return and requires the affirmative evaluation that is "more likely than not," based on the technical merits of a tax position, that an organization is entitled to economic benefits resulting from tax positions taken in income tax returns.

The Center's evaluation on June 30, 2018 revealed no tax positions that would have material impact on the financial statements. The 2014 through 2017 tax years remain subject to examination by the Internal Revenue Service. In addition, the 2013 through 2017 tax years remain subject to examination by the California Franchise Tax Board. The Center does not believe that any reasonably possible changes will occur within the next twelve months that will have a material impact on the financial statements.

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Note 2 - Summary of Significant Accounting Policies – (Cont'd)

Functional Allocation of Expenses

The costs of providing the various programs of the Center are summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based upon estimates made by the Center's management of the percentage attributable to each program. Program costs are charged to operations as period costs when they are incurred.

Fund Raising Expenses

The fund raising expenses include costs of soliciting contributions and participating in or sponsoring of special events, which are expensed as incurred.

Recent Accounting Pronouncements Adopted and Under Consideration

*Effective in the Future*

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842). The new standard will supersede much of the existing authoritative literature for leases. This guidance requires lessees, among other things, to recognize right-of-use assets and liabilities on their Statement of Financial Position for all leases with lease terms longer than twelve months. The standard will be effective for non-public business entities for fiscal years beginning after December 15, 2019 with early application permitted. The Center is currently evaluating the impact this guidance will have on its financial statements.

In August 2016, the FASB issued ASU 2016-14 – Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. The amendments in the Accounting Standards Update make improvements to the information provided in financial statements and accompanying notes of not-for-profit entities. The amendments set forth the FASB's improvements to net asset classification requirements and the information presented about a not-for-profit entity's liquidity, financial performance, and cash flows. The amendments in the Update are effective for annual financial statements issued for fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning after December 15, 2018. Application to interim financial statements is permitted but not required in the initial year of application. Early application of the amendments in the Update is permitted and applied retrospectively. The Center is currently evaluating the impact of this pronouncement on its financial statements.

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

Note 2 - Summary of Significant Accounting Policies – (Cont'd)

In November 2016, the FASB issued ASU 2016-18 – Statement of Cash Flows (Topic 230): Restricted Cash. The amendments in this Update require that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flow. The amendments are effective for fiscal years beginning after December 15, 2018, and interim periods within fiscal years beginning after December 15, 2019. Early adoption is permitted. The Center is currently evaluating the impact of this pronouncement on its financial statements.

Note 3 – Property and Equipment

Property and equipment consist of the following:

Land, Building and Improvement	\$ 410,106
Leasehold Improvements	82,296
Vehicle	69,035
Office Furniture, Equipment and Software	<u>70,290</u>
	631,727
Less accumulated depreciation	<u>(246,820)</u>
Property and equipment, net	<u>\$ 384,906</u>

Depreciation expenses for the year ended June 30, 2018 totaled \$15,156.

At fiscal year ended June 30, 2018, the Center retained custody of the property and equipment acquired with the funding from governmental agencies contracts were:

<u>Types of assets</u>	<u>Alameda</u> <u>County</u>	<u>Contra Costa</u> <u>County</u>	<u>Total</u>
Furniture and Equipment	\$ 106,418	\$ 17,916	\$ 124,334
Leasehold Improvements	<u>28,577</u>	<u>143,571</u>	<u>172,148</u>
Total	<u>\$ 134,995</u>	<u>\$ 161,487</u>	<u>\$ 296,482</u>

These assets were expensed as program expense and reimbursed as program revenue, and were reported on the statement of activities, in their respective periods as received.

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

Note 4 – Accounts Receivable

As of June 30, 2018, accounts receivable and allowances for doubtful accounts, are summarized as follows:

Programs under County Master Contract	\$ 269,372
Partial Hospitalization Program	374,017
Behavioral Consultation Service Program	78,679
Contra Costa Full Service Partnership Program	479,298
Out-patient Program and Others	<u>88,764</u>
	1,290,130
Less: Allowances for Contract adjustments, Discounts and Doubtful Accounts	<u>(456,704)</u>
Accounts Receivable, net of allowance	<u>\$ 833,426</u>

Note 5 - Transactions with Related Parties

The Center has and may continue to have Board and committee members who are employed by corporations that provide loans to the Center. The Center has a conflict of interest policy which covers custodial and vendor relationships with Board, committee members, and staff. The policy requires annual disclosures and discussion of potential conflicts at meetings, so that Board Members, committee members, and staff may continue to serve the Center through their professional knowledge and expertise.

Dr. Singh, the founder of the Center, has been employed as “chief psychologist” of the Center since its inception. During the year ended June 30, 2015, he obtained loan from his own equity line and advanced total of \$75,000 to the Center. Repayment started on August 1, 2015, in 36 monthly installments of approximately \$2,300 each with interest rate determined at his equity line (5.53% as of June 30, 2018). Maximum outstanding balance of the unsecured loans is \$56,949 during the fiscal year ended June 30, 2018. The outstanding at the year-end was \$29,520. During the year, the total interest reimbursed was \$2,470.

During the fiscal year ended June 30, 2018, the Center received contributions from Board of Directors or its committees and employees totaled \$600.

During the fiscal year ended June 30, 2018, the Center paid \$11,000 to a board member for his service.

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

Note 6 – Line of Credit

The Center has an unsecured revolving line of credit with a local bank which provides for borrowings up to \$71,500, at variable bank's reference rate (11.25% at June 30, 2018). Maximum outstanding balance of the unsecured revolving line of credit is \$66,560 during the fiscal year ended June 30, 2018, and total interest paid was \$3,990. Outstanding balance of \$58,921 is included in *loan payable*.

Note 7 - Loan Payable

Mortgage payable to bank, payable in monthly installments, including interest, at variable rate approx. 7% (2% above bank's internal prime rate) of \$2,106, maturing on December 15, 2018, secured by a building and adjacent vacant land lot, facilitating an out-patient programs as satellite clinic.	\$ 309,573
Unsecured advances \$75,000, provided by Dr Meji Singh repayment started August 1, 2015 in 36 monthly installments, of approximately \$2,300, at variable interest rate at bank's reference rate (6.28% at June 30, 2018)	7,520
Unsecured advances \$16,000 and \$6,000 provided by Dr Meji Singh without interest on March 11, 2016 and April 2, 2016, respectively repayable on demand	22,000
Unsecured advances \$80,000, provided by an employee repayment extended to November 16, 2018, at annual interest rate of 10%.	80,000
Notes payables of \$60,000 and \$149,000, provided by related person to a member of Board of trustees, and his controlled entity, respectively, with an origination fee of 1.5% and 2%, respectively, and annual interest rate of 10% due on September 30, 2017, and October 6, 2018 unsecured	209,000
Auto loan of \$37,812 payables in 60-month installments, including interest at 7.94%, of \$941, maturing on March 1, 2023, secured by a vehicle used for a service program	44,030
	672,123
Less: current portion	(637,549)
Non-current portion	\$ 34,574

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

Note 7 - Loan Payable (Cont'd)

On December 3, 2013, the mortgage loan payable to a bank was refinanced on December 15, 2016 with a 24-month term loan with 25-year amortization repayment schedule at a fixed annual interest rate of 7.00% payable monthly in the amount of \$2,106 matured December 15, 2018. The loan has been extended with similar terms maturing on February 15, 2019.

Maximum outstanding balance of unsecured loan from an employee is \$80,000 during the fiscal year ended June 30, 2018, and total interest paid was \$7,333.

Maximum outstanding balance of loans from the member of Board of trustee and his related business is \$209,000 during the fiscal year ended June 30, 2018, and total original fees and interest paid was \$5,199 and \$17,364, respectively.

In May, 2011, the Center has established four unsecured business credit cards with total maximum revolving credit limit of \$10,000 carrying interest rate ranging from at bank's reference rate plus 11.99% if payment within grace period, or plus 18.74%, if payment in default. The interest rate at year end was 28.99%. As of June 30, 2018, the total balance outstanding was approximately \$6,010, included in liabilities "Accounts payable and accruals".

Note 8 - Retirement Plan

The Center maintains a Salary Savings Plan known as The Hume Center 401(k) Plan ("the Savings Plan") under Section 401(k) of the Internal Revenue Code with deferred compensation provision since July 16, 2002. The plan covers full-time employees of the Center over three months of service at age of 21. Employees may make voluntary contributions pursuant to the plan up to the maximum amount allowed by the Internal Revenue Code. The Center makes discretionary contribution to match of each employee's contribution based on his share of total eligible contributions made by all participants. Center's contributions become fully vested after five years. The Center elected safe harbor provision and committed the matching portion approximately \$40,309 to the plan for fiscal year ended June 30, 2018 and the outstanding balance is \$39,323 due on June 30, 2018. The Center paid \$560 for the plan expenses.

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

Note 9 – Lease Commitments and Contingency

The Center rents its Concord facility as headquarters and clinic. In April 2017, the Center exercised its lease option to extend the term for another three years expiring April 30, 2020 with revised monthly base rental of \$9,200.

On September 10, 2013, the Center entered a seven-year lease for its Fremont clinic with initial monthly rental of \$13,794 expiring November, 2020.

In December 2012, the Center extended the lease for its Pleasanton 60 months expiring on December 31, 2022 with revised initial base rent of \$3,755.

On March 4, 2016, the Center entered a five-year lease for its Contra Costa clinic with initial monthly rental of \$3,514 expiring April, 2021. The Center is obligated to bear the renovation cost of approximately \$132,000 to landlord's tenant improvement allowance of \$25,000, in addition to plan and permits fees.

In addition, the Center also entered various lease agreements for office equipments under five-year operating leases expiring in June 2021 with monthly rental of approximately \$1,875.

Future minimum lease commitments are as follows:

<u>Year ending</u>	<u>Real Property</u>	<u>Equipment</u>
June 30, 2019	\$ 420,627	\$ 22,500
June 30, 2020	380,287	4,500
June 30, 2021	195,390	4,500
June 30, 2022	49,680	-
June 30, 2023	25,170	-

Rental expenses for the year ended June 30, 2018 was \$427,080 for facilities and \$35,746 for equipment.

Note 10 – Concentration of Credit Risk

Financial assets, which potentially subject to the Center to concentrations of credit risk, comprise, principally, cash and accounts receivable. Throughout the year, the Center has maintained cash balances with a bank, at times, may exceed the federally insured limit of \$250,000. The Center has not experienced any losses in such account and believes that it is not exposed to any significant risk.

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

Note 10 – Concentration of Credit Risk (Cont'd)

The Center grants credit without collateral to its patients, most of whom are local residents and are insured under Medicare, Medicaid and third-party payor agreements. The Center's contracts or patient payment arrangements are generally with government agencies and private insurance carriers, and therefore, a majority of its revenue is derived from that source. The ability of state and local agencies to honor its obligations and to continue funding, is dependent upon the overall economic well-being of the State and Counties. Any significant reduction in the level of this support could have an effect on the entity's programs. The Center has not experienced any significant losses in these accounts and believes it is not exposed to any significant credit risk.

Two primary government agencies account for approximately 47.71% and 29.63% of total revenue for the year ended June 30, 2018. Accordingly, it is especially vulnerable to the inherent risks of budget cutbacks. At June 30, 2018, the two government agencies account for 37.47% and 21.06% of outstanding account receivable before allowance.

Note 11 – Negative working capital

The Center faces deficiencies in working capital for period ended June 30, 2018:

	<u>Amount</u>
Current assets	\$ 836,499
Current liabilities	1,379,674
Working capital	\$ (543,175)

The management continues the efforts to contain cost and to increase revenue, improve program monitoring, procure additional loans and supports from friends of the Center.

Note 12 – Subsequent Events

The Center evaluated its June 30, 2018 financial statements for subsequent events through December 26, 2018, the date the financial statements were available to be issued. Except as disclosed in the following text, the Center is not aware of any subsequent events that would require recognition or disclosure in the accompanying financial statements.

In December 2018, the Center extended its mortgage loan maturity date for another three (3) months to Feb 15, 2019.



SUPPLEMENTAL INFORMATION

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER  
STATEMENT OF EXPENDITURES FOR COUNTY OF ALAMEDA PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Master Contract</u>
	<u>Community Based</u>
	<u>Services</u>
Contract Name:	900076 / 15251
Contract Number:	8960
PO Number:	
Contract Period:	7/1/2017 - 6/30/2018
Contract Amount:	\$ <u>2,385,040</u>
Salaries and Wages	\$ 886,559
Payroll Taxes	75,609
Employee Benefits	82,716
Professional Services	39,871
Commissions and Stipends	19,450
Rent and Leased Equipment	243,538
Maintenance and Repairs	8,132
Office Supplies and Expenses	28,084
Insurance	6,823
Travel and Transportation	12,196
Communication	10,965
Staff Training and Conferences	6,188
Taxes and Licenses	377
Interest	2,300
Depreciation and Amortization	2,300
Allocation of general administrative overhead <sup>(A)</sup>	<u>207,087</u>
Total Expenses	1,632,195
Amount reimbursed from County of Alameda	<u>1,621,123</u>
Revenue Excess(Deficit)	<u><u>(11,072)</u></u>

<sup>(A)</sup> Allocation based on simple ratio of administrative overheads \$676,203.

See accompanying accountant's report and notes to financial statements.

**Independent Auditor's Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in  
Accordance with *Government Auditing Standards***

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Portia Bell Hume Behavioral Health and Training Center  
Concord, California

I 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 Portia Bell Hume Behavioral Health and Training Center (the Organization), which comprise the statement of financial position as of June 30, 2018, and the related statement of activities, functional expenses and cash flow and for the year ended and the related notes to the financial statements, and have issued my report thereon dated December 26, 2018.

**Internal Control over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Organization's internal control. According, I do not express an opinion an opinion on the effectiveness of the Organization'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 misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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.

My consideration of internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified. I did identify certain deficiencies in internal control, described as follow that I consider to be significant deficiencies:

*The Organization did not reconcile the books, including bank accounts, on timely manner. The reasons are: (1) accounting data corruption occurred in March 2018 – resulted in significant delay in routine reconciliation and timely closing the books at fiscal year-end; and (2) extremely high staff turnover in accounting department impacting the capacity maintaining financial records current. Such delay may also cause the late submission of “annual cost report” as required by County contracts, and jeopardizes the ensuing funding as well. The board, at approval of budgets, should consider allocating sufficient resources for manpower planning and recruitment in order to operating the finance department smoothly and effectively.*

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization’s financial statements are free of material misstatement, I 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 financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*:

I noted certain other matters that I reported to the Organization’s management in a separate letter, dated December 26, 2018.

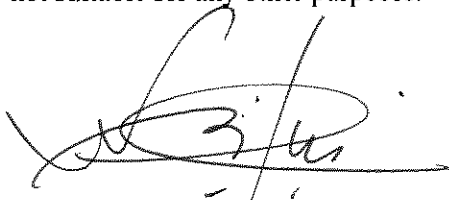
### ***The Organization's Response to Findings***

The Organization's responses to the findings identified in my report are described in the following paragraph. The Organization's response was not subjected to the auditing procedures applied in the audit of the financial statements and, according, I express no opinion on it.

*"The Organization takes action immediately to recruit the accounting staff, and has completed reconstructing the books with accounts reconciliation completed in December 2018 ".*

### ***Purpose of this Report***

This purpose of this report is solely to describe the scope of my testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity’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 entity’s internal control and compliance. This report is not suitable for any other purposes.

A handwritten signature in black ink, appearing to be 'J. S. [unclear]', written over a horizontal line.

Walnut Creek, California  
December 26, 2018

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2018**

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Portia Bell Hume Behavioral Health and Training Center.
2. No reportable conditions in internal control structure were disclosed by the audit of the Portia Bell Hume Behavioral Health and Training Center, except as stated in report.
3. No instances of noncompliance material to the financial statements of the Portia Bell Hume Behavioral Health and Training Center.
4. The program identified and tested is:

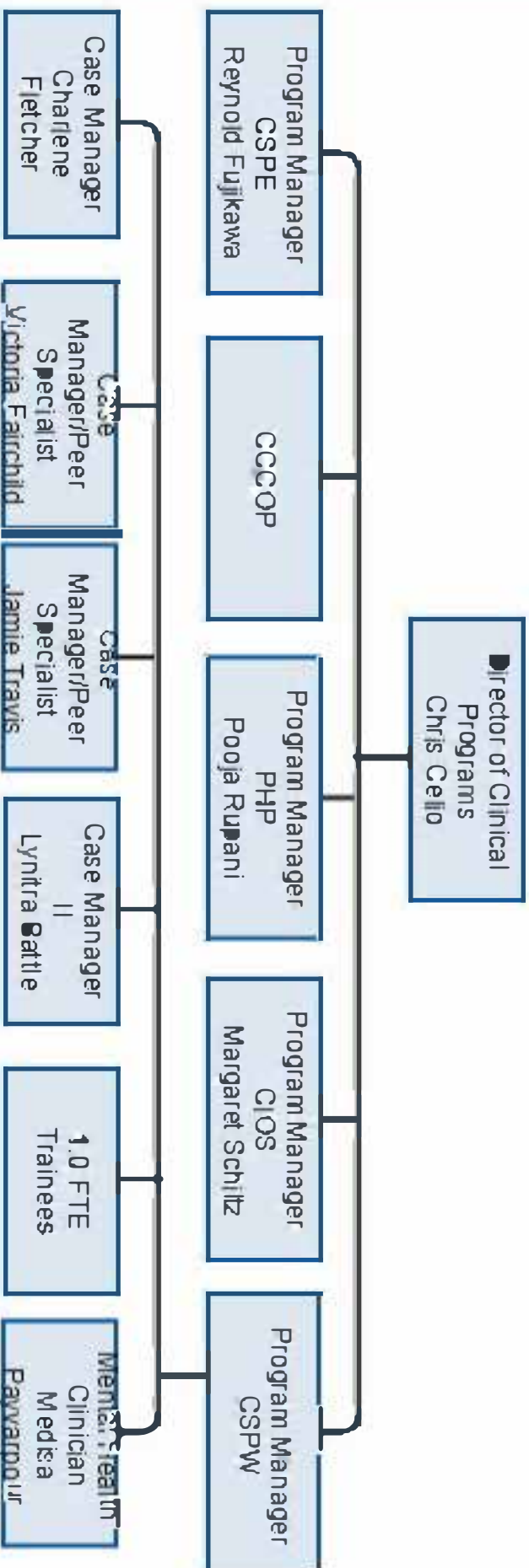
<u>Agency</u>	<u>Contract Name</u>	<u>Contract Number</u>
Alameda County Behavioral Health Care Services	Community Based Services	900076 15251
Alameda County Social Services Agency	GA Program SSDI/SSI Advocacy Services	PO 15918

**PORTIA BELL HUME BEHAVIORAL HEALTH AND TRAINING CENTER  
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2018**

There are no material findings and questioned costs in the prior year.

# Community Support Program West (CSP West)

## APPENDIX E Organization Chart



# Summary of Presentation

## CPAW System of Care Committee meeting of March 11, 2020

- Assertive Community Treatment (ACT) to fidelity services in Full-Service Partnership (FSP) Programs

### (Chris Celio, Director of Clinical Programs, the HUME Center)

- Full Service Partnerships (FSP)
  - Working now to increase the funding for FSP
  - Three different programs for adults (East, West and Central County)
  - Now serving fifty to sixty people in each County regional program
  - Will expand to 75 clients and ultimately to 100
  - Mental Health Systems (MHS) brought ACT to Contra Costa County
  - MHSA brought Full Service Partnerships to Contra Costa County
  - Assisted Out Patient Treatment (AOT)
    - ◇ MHSA Action Team, Action Team and Laura's Law
    - ◇ Must meet nine criteria
  - Below the FSP level is the County Clinic
- Full Service Partnerships' Success
  - Criteria to entering into a FSP Program is, for example, being diagnosed with a severe mental illness and then one of three things (being in and out of a psychiatric hospital, homeless or in danger of becoming homeless or involved in the Justice System).
  - The AOT program has been a success (Evidence based, ACT Program, diversion programs and funding which provide treatment instead of incarceration)
  - Referral source through County Mental Health Forensics
  - County will provide referrals
- Team approach Currently
  - Licensed Team Leader
  - Currently have two Case Managers, Peer Specialist, Family Partner, Nurse PR actioner, Two Clinicians who are usually interns
- Plan to expand the Team Approach
  - To include a Licensed Team Leader, three Case Managers, Peer Specialists, Family Partner, Housing Specialist (split between East and West County), Vocational Specialist (split between East and West County), Substance Use Counselor, Registered Nurse or licensed Psych Tech, two Therapists and a Psychiatrist to oversee the Psychiatric staff



- New Housing flex funds
  - Looking at master leases, working with housing partners, helping with down payments
- Look at models to fidelity for flexible approaches
  - Research Development Associates (RDA) will assist us
  - Make Contra Costa's own version of ACT
- Staffing for ACT
  - Need three to four nurses but this is not funded
  - Low case load with ten to fifteen clients per staff person
  - Ninety percent of clients should be in regular contact with at least three staff on the team
  - Team meets every morning and discusses every case
  - Develop a service plan each morning to ensure clients receiving service level
  - Do not overload the admissions process – four admissions per month/one a week
  - Goal is for clients to transition downward
  - Available ACT for life – contract for outpatient contractors to ensure clients can maintain the same level after they graduate
  - The goal is to retain ninety-five percent of the clients over twelve months—not a short term program
  - Criteria on staffing levels – i.e. full time dedicated front desk contact staff for lots of client calls
  - Designated Team Leader is required to do therapy
  - Psychiatrist at least four days a week
  - Licensed Psych Tech or the Registered Nurse on site too
  - Funded by MHSA and MediCal
  - Substance Use, Vocational, Housing and Peer and Family Specialists and spend 80 percent of their time doing that specific job
  - Intensity of services – two hours face to face service per week and at least three contacts a week per client
  - Program is seven days a week and has a 24/7 Crisis Line
  - Psychotherapy utilizes evidence based treatments
  - Client is involved in the treatment planning and is an individual receives a plan signed by the client (voluntary program)
  - Focus is on client self-determination and independence
  - Most treatment and services is in house and not referred out
  - Will be receiving referrals from pretrial diversion of the criminal justice system, are now preparing to be certified in Forensic Assertive Community Treatment

# **Mental Health Services Act (MHSA)**

## **Program and Fiscal Review**

- I. Date of On-site Review:** January 31, 2019 and February 8, 2019  
**Date of Exit Meeting:** April 9, 2019
- II. Review Team:** Windy Taylor, Warren Hayes, Marie Scannell, Genoveva Zesati
- III. Name of Program/Plan Element:** Mental Health Systems, Inc.- Contra Costa Action Team – 2280 Diamond Blvd, Concord 94520
- IV. Program Description.**

Mental Health Systems, Inc. (MHS) provides Assisted Outpatient Treatment (AOT) and subsequent Assertive Community Treatment (ACT) Full Service Partnership (FSP) services. MHS is a non-profit organization founded in 1978 and was established to reach consumers who are diagnosed with a serious mental illness, are homeless or at imminent risk of homelessness, are at or below 300% of the federally defined poverty level, and are uninsured or receive Medi-Cal benefits. MHS also provides the MHS ACTiOn Team which is inclusive of outreach and engagement and subsequent provision of ACT services. The MHS FSP program ACT Team is a multidisciplinary team made up of members and provides intensive community-based services to adults with serious mental illness and co-occurring substance abuse disorders.

MHS as an organization also operates more than 85 community-based programs throughout California. MHS services address a broad spectrum of prevention, early intervention, integrated treatment, diversion, and vocational programs. MHS also provides residential and home-based programs that serve children, adolescents, transitional age youth, adults, and older adults.

- V. Purpose of Review.** Contra Costa Behavioral Health Services (CCBHS) is committed to evaluating the effective use of funds provided by the Mental Health Services Act (MHSA). Toward this end a comprehensive program and fiscal review was conducted of MHS. The results of this review are contained herein, and will assist in a) improving the services and supports that are provided; b)

more efficiently support the County's MHSA Three Year Program and Expenditure Plan; and c) ensure compliance with statute, regulations and policy. In the spirit of continually working toward better services we most appreciate this opportunity to collaborate together with the staff and clients participating in this program in order to review past and current efforts, and plan for the future.

## VI. Summary of Findings.

<b>Topic</b>	<b>Met Standard</b>	<b>Notes</b>
1. Deliver services according to the values of the MHSA	Met	Services delivered are in accordance to the MHSA values with an emphasis on culturally effective community-based services
2. Serve the agreed upon target population.	Met	Program only serves clients that meet criteria for Assisted Outpatient Treatment and subsequent Assertive Community Treatment
3. Provide the services for which funding was allocated.	Met	Program provides all services outlined in the contract
4. Meet the needs of the community and/or population.	Met	Program serves the intended population and community
5. Serve the number of individuals that have been agreed upon.	Met	Program has met target enrollment outlined in the Service Work Plan
6. Achieve the outcomes that have been agreed upon.	Met	Program meets outcomes specified in the Service Work Plan
7. Quality Assurance	Met	Grievance procedures and protocols are in place for employees and consumers
8. Ensure protection of confidentiality of protected health information.	Met	The privacy of all health information is protected and secured
9. Staffing sufficient for the program	Partially Met	The Program is mostly staffed to full capacity

10. Annual independent fiscal audit	Met	All fiscal audits were submitted-no significant financial weaknesses found
11. Fiscal resources sufficient to deliver and sustain the services	Met	Revenue and expenditures are balanced
12. Oversight sufficient to comply with generally accepted accounting principles	Met	Staff is well qualified and program has good internal controls
13. Documentation sufficient to support invoices	Met	Program has documentation to support all invoices
14. Documentation sufficient to support allowable expenditures	Met	The process has sufficient quality control to support expenditures
15. Documentation sufficient to support expenditures invoiced in appropriate fiscal year	Met	Documentation supports that funds are invoiced in the appropriate fiscal year
16. Administrative costs sufficiently justified and appropriate to the total cost of the program	Met	Organization charges indirect costs consistent with the contract
17. Insurance policies sufficient to comply with contract	Met	Necessary insurance in place
18. Effective communication between contract manager and contractor	Met	Regular contact between contractor and contract manager

**VII. Review Results.** The review covered the following areas:

- 1. Deliver services according to the values of the Mental Health Services Act** (California Code of Regulations Section 3320 – MHSA General Standards). Does the program collaborate with the community, provide an integrated service experience, promote wellness, recovery and resilience, is it culturally competent, and client and family driven?

**Method.** Consumer, family member and service provider interviews and consumer surveys are scheduled and collected.

**Results.** The following table summarizes the survey results. We received a total of 35 surveys. Responses are consistent with consumer interviews, show a

positive evaluation of the program by participants, and show adherence to MHSA values.

Questions	Responses:				
<p><b>Please indicate how strongly you agree or disagree with the following statements regarding persons who work with you:</b>  <i>(Options: strongly agree, agree, disagree, strongly disagree, I don't know)</i></p>	Strongly Agree	Agree	Disagree	Strongly Disagree	I don't know
	4	3	2	1	0
1. Help me improve my health and wellness	Average Score: 3.3 (n=35)				
2. Allow me to decide my own strengths and needs	Average Score: 3.2 (n=35)				
3. Work with me to determine the services that are most helpful	Average Score: 3.2 (n=35)				
4. Provide services that are sensitive to my cultural background.	Average Score: 2.9 (n=35)				
5. Provide services that are in my preferred language	Average Score: 3.5 (n=35)				
6. Help me in getting needed health, employment, education and other benefits and services.	Average Score: 3.0 (n=35)				
7. Are open to my opinions as to how services should be provided	Average Score: 2.9 (n=35)				
8. What does this program do well?	<ul style="list-style-type: none"> <li>• Program is always here for me in my time of need</li> <li>• Groups that are held are very welcoming</li> <li>• Personal visits by staff are very appreciated</li> <li>• Items such as food, housing and transportation are available upon request</li> <li>• Staff are helpful with medication dispensing and tracking</li> <li>• Program helps to identify and achieve one's goals</li> <li>• Program teaches, encourages and promotes self-esteem</li> </ul>				
9. What does this program need to improve upon?	<ul style="list-style-type: none"> <li>• Doesn't feel program supports higher functioning clients</li> <li>• Program needs more available ongoing meetings</li> <li>• Would like to see additional job services</li> <li>• Desires more outings</li> </ul>				

	<ul style="list-style-type: none"> <li>• Would like to see services that are available sooner</li> </ul>			
10. What needed services and supports are missing?	<ul style="list-style-type: none"> <li>• Would prefer additional meetings more often</li> <li>• Provide more social events</li> <li>• Assistance with scheduling appointments</li> <li>• Provide more housing options and job services</li> </ul>			
11. How important is this program in helping you improve your health and wellness, live a self-directed life, and reach your full potential? (Options: Very important, Important, Somewhat important, Not Important.)	Very Important	Important	Somewhat Important	Not Important
	4	3	2	1
	Average Score: 3.7 (n=35)			
12. Any additional comments?	<ul style="list-style-type: none"> <li>• This program is very cautious, private, confidential, friendly, politically correct and respectable</li> </ul>			

Consumer Interview:

Seven male consumers participated in the interview for the review of Mental Health Systems, Inc. The consumers' extent with the program ranged from 1-3 years. There were various ways in which each client got involved with the program, but ultimately all referrals come directly from Forensics Mental Health. During the outreach and engagement period the Contra Costa ACTiOn Team supports the client by reaching them in various locations. Clients reported coming from PES, jail, and various street locations when being approached by the team. During the interview many of the participants stated that they felt that the program staff are open hearted, compassionate, charismatic, uplifting and patient. Clients went on to say how they have helped them with isolation and were responsive to their unique needs. One client stated, "Dr. G is really wonderful, caring, listens to you, and when I needed help understanding anything with my mental health he was there to explain it in full detail". Another client stated, "The program gives me a voice".

Clients reported that a few things could be improved upon or given to the program to help with quality of service. One suggestion included more funding for a new vehicle to get the clients to appointments. It was stated that many times the vehicles are broken down and unavailable because they are so old. Various other suggestions included more consistent staff because of staff turnover, more outings, classes, and individual therapy.

Clients overall felt that the program was remarkable. They stated that the program is always immediately responsive and knowledgeable in times of need. Clients trust the program and continue to feel that their well being is directly an outcome of the program's effectiveness and devotion towards their clients.

#### Staff Interview:

Seven individuals attended the staff interview – the Dual Recovery AOD Specialist, Housing Specialist, Registered Nurse, AOT Program Manager, Case Manager, Peer Specialist, and Vocational Rehabilitation Counselor. Some of the staff have been employed with the program from the inception of the program in 2016 to present day. Staff shared that the program receives referrals from the County, through the Forensics Mental Health Program. Between all seven individuals it was explained how each staff member has an integral part of a multidisciplinary team that provides intensive community-based-services. When asked how staff handle the 24/7-line staff explained that they rotate each week. They explained that every morning they meet to discuss with the team any urgent matters that happened the day before. During these meetings, they discuss overall goals of each client and provide updates. Staff state that some of their goals for the clients are to have less PES visits, improve quality of life, find employment and regularly take medication. Staff discussed challenges and stated that this was specific to onboarding new clients, needing more drivers and peer specialists, housing, resources for detox and more employees to cover, so when a lapse in coverage happens staff isn't so affected.

#### County Staff Interview:

As a new part of the review process, County staff were asked to participate in a short interview to provide additional feedback on the program. County staff expressed that response times when trying to reach the program have improved and the program shows great compassion for their clients. Staff felt that some of the challenges that the program faced are specific to communication with MHS and their inability to have a streamlined process when accepting referrals. When referrals have already been sent over, County staff is still having to communicate multiple times the same highly sensitive and urgent information. Staff also feel that the program needs additional training, specifically on suicide and threat assessment. Additionally, it was noted that staff take an extensive amount of time to document notes and the lapse between documentation can be detrimental towards follow up and keeping track of what is going on with the client's status. A suggestion that was made stemmed around how the program should address analyzing the period between outreach and treatment. Finally, staff made it a point to state that they feel the staff psychiatrist has been extremely beneficial in pushing mandatory injections. One staff stated, "He goes to homes and meets people wherever they are to ensure they get properly medicated. "

**Results.** Interviews with program participants, service providers, County staff as well as program participant survey results all support that Mental Health Systems, Inc. delivers programming in accordance with the values of MHSA.

2. **Serve the agreed upon target population.** For Community Services and Supports, does the program serve adults with a serious mental illness or children or youth with a serious emotional disturbance? Does the program serve the agreed upon target population (such as age group, underserved community)?

**Method.** Compare the program description and/or service work plan with a random sampling of client charts or case files.

**Discussion.** Program serves the agreed upon target population for AOT/ACT FSP programs which includes adults with SMI and co-occurring substance abuse disorders, who a) establish an AOT court settlement agreement, b) are court ordered to receive these services, or c) meet the criteria and agree to voluntarily accept services. The program undergoes regular utilization reviews conducted by the utilization review staff to ensure all clients meet criteria.

**Results.** The program serves the agreed upon population.

3. **Provide the services for which funding was allocated.** Does the program provide the number and type of services that have been agreed upon?

**Method.** Compare the service work plan or program service goals with regular reports and match with case file reviews and client/family member and service provider interviews.

**Discussion.** MHS provides Assisted Outpatient Treatment (AOT) services and subsequent Assertive Community Treatment (ACT) Full Service Partnership (FSP) services for up to 75 eligible adults in Contra Costa County. Within the last year the program has been able to maintain close to capacity numbers all while providing types of services such as outreach and engagement, case management, outpatient, crisis intervention, etc. The ACTiOn Team is also available on a 24/7 basis by phone only after business hours.

**Results.** Program provides the agreed upon types of services indicated in their Service Work Plan.

4. **Meet the needs of the community and/or population.** Is the program meeting the needs of the population/community for which it was designed? Has the program been authorized by the Board of Supervisors as a result of a community program planning process? Is the program consistent with the MHSA Three Year Program and Expenditure Plan?

**Method.** Research the authorization and inception of the program for adherence to the Community Program Planning Process. Match the service work plan or



program description with the Three Year Plan. Compare with consumer/family member and service provider interviews. Review client surveys.

**Discussion.** A small subset of individuals cycling in and out of crisis, hospitals, jails, and homelessness prompted the Contra Costa County Board of Supervisors to adopt a resolution that authorized the implementation of AOT. This implementation of AOT is consistent with the current MHSA Three Year Program and Expenditure Plan FY 2017-2020. Interviews with service providers and program participants support the notion that the program meets its goals and the needs of the community it serves.

**Results.** The program meets the needs of the community and the population for which it is designed.

5. **Serve the number of individuals that have been agreed upon.** Has the program been serving the number of individuals specified in the program description/service work plan, and how has the number served been trending the last three years?

**Method.** Match program description/service work plan with history of monthly reports and verify with supporting documentation, such as logs, sign-in sheets and case files.

**Discussion.** The program has a target enrollment number of 75 clients. In FY 16/17 the program had 47 enrolled clients. The next FY 17/18 the program came close to meeting this target with 68 enrolled. As of current month, the program has met target enrollment with 74 clients. Concurrent monthly program enrollment has ranged between 65 and 75 enrolled this fiscal year.

**Results.** The program has continued to increase enrollment numbers for the duration of the contract.

6. **Achieve the outcomes that have been agreed upon.** Is the program meeting the agreed upon outcome goals, and how have the outcomes been trending?

**Method.** Match outcomes reported for the last three years with outcomes projected in the program description/service work plan, and verify validity of outcome with supporting documentation, such as case files or charts. Outcome domains include, as appropriate, incidence of restriction, incidence of psychiatric crisis, meaningful activity, psychiatric symptoms, consumer satisfaction/quality of life, and cost effectiveness. Analyze the level of success by the context, as appropriate, of pre- and post-intervention, control versus experimental group, year-to-year difference, comparison with similar programs, or measurement to a generally accepted standard.

**Discussion.** The program in FY 16/17 and 17/18 has continued to consistently provide and meet objectives in relationship to the Service Work Plan goal criteria.

For both fiscal years 16/17 and 17/18 the program managed to decrease overall incidences of restriction and psychiatric crisis while increasing productive meaningful activity. In FY 17/18, a new indicator was added to capture the number of homeless/at risk of being homeless persons. The results showed that MHS was able to have an impact on this population by decreasing the total count.

**Results.** Overall, program achieves its primary objectives.

7. **Quality Assurance.** How does the program/plan element assure quality of service provision?

**Method.** Review and report on results of participation in County's utilization review, quality management incidence reporting, and other appropriate means of quality of service review.

**Discussion.** Contra Costa County did not receive any grievances in reference to the program. The program has an internal grievance policy in place and makes sure all staff and consumers have access to grievance materials. The program undergoes regular Level 1 and Level 2 utilization reviews conducted by the County Mental Health utilization review teams.

On June 25, 2018, a Level Two Centralized Utilization Chart Review and a Focused Review were conducted by County Mental Health Staff. The results showed that charts generally met documentation standards, but there were a few compliance issues, including: late assessment paperwork, missing or misfiled forms (Annual Assessment, Medication Consents, Partnership Plan), other incomplete or incorrect forms that were identified in the review. There were a few other findings related to disallowances for billable notes for missing progress or treatment notes, incomplete notes, mis-categorized notes, assessments, and other related issues. Utilization Review staff provided feedback around administrative issues as well as standardized notes and weekly treatment plans.

**Results.** The program has a quality assurance process in place.

8. **Ensure protection of confidentiality of protected health information.** What protocols are in place to comply with the Health Insurance Portability and Accountability Assurance (HIPAA) Act, and how well does staff comply with the protocol?

**Method.** Match the HIPAA Business Associate service contract attachment with the observed implementation of the program's implementation of a protocol for safeguarding protected patient health information.

**Discussion.** MHS has written policies and provides staff training on HIPAA requirements and safeguarding of patient information. Clients and program participants are informed about their privacy rights and rules of confidentiality.

**Results.** The program complies with all HIPAA standards.

9. **Staffing sufficient for the program.** Is there sufficient dedicated staff to deliver the services, evaluate the program for sufficiency of outcomes and continuous quality improvement, and provide sufficient administrative support?

**Method.** Match history of program response with organization chart, staff interviews and duty statements.

**Discussion.** The program is set up to have a multi-disciplinary team to provide intensive community-based services to adults. Recent evaluation of staffing patterns indicates that staffing is sufficient and that most positions that are outlined in the Service Work Plan are currently filled. For the last two years the program has had a challenge with filling the clinical supervisor position. Licensed staff have had to travel from other sites to fill in to provide supervision and oversight for clinical staff. Also, it is reported that staff retention isn't lengthy. Staff positions tend to vacate regularly and overall there is a constant flux in movement.

**Results.** Current staffing has allowed the program to serve approximately 70-75 consumers concurrently during this fiscal year.

10. **Annual independent fiscal audit.** Did the organization have an annual independent fiscal audit performed and did the independent auditors issue any findings?

**Method.** Obtain and review audited financial statements. If applicable, discuss any findings or concerns identified by auditors with fiscal manager.

**Discussion.** Mental Health Systems is a non-profit California agency founded in 1978 that provides mental health, drug and alcohol rehabilitation services in an innovative and cost-effective manner.

**Results.** Annual independent fiscal audits for MHS were provided and reviewed for the end of June FYs 15/16, 16/17 and 17/18. No material or significant findings were noted.

11. **Fiscal resources sufficient to deliver and sustain the services.** Does the organization have diversified revenue sources, adequate cash flow, sufficient coverage of liabilities, and qualified fiscal management to sustain program or plan element?

**Method.** Review audited financial statements of the contractor. Review Board of Directors meeting minutes. Interview fiscal manager of program.

**Discussion.** The program appears to be operating within the budget constraints provided by their authorized contract amount and thus appears to be able to sustain their stated costs of delivering services for the entirety of the fiscal year.

**Results.** Fiscal resources are currently sufficient to deliver and sustain services.

**12. Oversight sufficient to comply with generally accepted accounting**

**principles.** Does the organization have appropriate qualified staff and internal controls to assure compliance with generally accepted accounting principles?

**Method.** Interview with fiscal manager of program.

**Discussion.** Lindsay Santino, Program Financial Management Controller, was interviewed. Ms. Santino, who has an Accounting Degree, is now a fundamental part of the oversight of MHS's day-to-day financial operations. Ms. Santino described established protocols that are in place to enable a check and balance system to assure compliance with generally accepted accounting principles. The program uses Great Plains Accounting Software for entry and aggregation to enable accurate summaries for billing and payment. Supporting documentation is kept in hard copies for storage and retrieval.

**Results.** Sufficient oversight exists to enable compliance with generally accepted accounting principles.

**13. Documentation sufficient to support invoices.** Do the organization's financial reports support monthly invoices charged to the program and ensure no duplicate billing?

**Method.** Reconcile financial system with monthly invoices. Interview fiscal manager of program.

**Discussion.** MHS provides a monthly contract service and expenditure summary each month. At the time of the review, sufficient supporting documentation was provided. It was discussed during the review that the program staff get additional training on ShareCare, enabling them to also include the Service Activity Report with their invoice.

**Results.** Previous reviews of MHS indicated that supporting documentation appeared to support the amount of expenditures charged to the program.

**14. Documentation sufficient to support allowable expenditures.** Does the organization have sufficient supporting documentation (payroll records and timecards, receipts, allocation bases/statistics) to support program personnel and operating expenditures charged to the program?

**Method.** Match random sample of one month of supporting documentation for each fiscal year (up to three years) for identification of personnel costs and

operating expenditures charged to the cost center (county) or invoiced to the county (contractor).

**Discussion.** Supporting documentation for three randomly selected invoices were reviewed. All were sufficient to support allowable expenses. The controller reports that personnel costs are determined by an external web-based application where multiple staff enter percentage of time spent for specific locations. The staff supervisor then reviews for accuracy before it reaches the payroll department.

**Results.** Method of allocation of percentage of personnel time and operating costs appear to be justified.

15. **Documentation sufficient to support expenditures invoiced in appropriate fiscal year.** Do the organization's financial system year end closing entries support expenditures invoiced in appropriate fiscal year (i.e., fiscal year in which expenditures were incurred regardless of when cash flows)?

**Method.** Reconcile year end closing entries in financial system with invoices. Interview fiscal manager of program.

**Discussion.** The independent fiscal agent ensures transactions are claimed in the appropriate fiscal year.

**Results.** The program invoices for expenditures in the appropriate fiscal year.

16. **Administrative costs sufficiently justified and appropriate to the total cost of the program.** Is the organization's allocation of administrative/indirect costs to the program commensurate with the benefit received by the program?

**Method.** Review methodology and statistics used to allocate administrative/indirect costs. Interview fiscal manager of program.

**Discussion.** The financial manager outlined the method in which the program identifies indirect cost. The program is currently charging 14.5% indirect costs.

**Results.** Indirect costs appear to be within industry standards.

17. **Insurance policies sufficient to comply with contract.** Does the organization have insurance policies in effect that are consistent with the requirements of the contract?

**Method.** Review insurance policies.

**Discussion.** The program provided certificates of commercial general liability insurance, automobile liability, umbrella liability, professional liability and directors and officers liability policies that were in effect at the time of the site visit.

**Results.** The program complies with the contract insurance requirements.

**18. Effective communication between contract manager and contractor.** Do both the contract manager and contractor staff communicate routinely and clearly regarding program activities, and any program or fiscal issues as they arise?

**Method.** Interview contract manager and contractor staff.

**Discussion.** Program and County staff communicate regularly. All invoices are submitted on time and reflect accurate County standards.

**Results.** The program has good communication with the contract manager.

**Summary of Results.** Mental Health Systems, Inc. provides a much needed service to a specific population of clients that would otherwise go untreated. MHS continues to provide outreach and services that are unique and offer additional levels of support to clients with no limit on location or need. MHS adheres to the values of MHSA. MHS appears to be a financially sound organization that follows generally accepted accounting principles and maintains documentation that supports agreed upon service expenditures.

#### **VIII. Findings for Further Attention.**

It is recommended that the program hire a clinical supervisor to provide supervision and oversight to clinical staff

It is recommended that the program have a step down treatment plan in place for all clients that are no longer in need of AOT/ACT Services

It is recommended that the program follow up with training in ShareCare for invoice supporting documentation submission

It is recommended that staff get additional trainings to assist with suicide risk

#### **IX. Next Review Date.**

January, 2022

#### **X. Appendices.**

Appendix A – Program Description/Service Work Plan

Appendix B – Service Provider Budget (Contractor)

Appendix C – Organization Chart

Appendix D – Yearly External Fiscal Audit (separate doc)

**XI. Working Documents that Support Findings.**

Consumer Listing

Consumer, Family Member Surveys

Consumer, Family Member, Provider Interviews

County MHSA Monthly Financial Report

Progress Reports, Outcomes

Monthly Invoices with Supporting Documentation (Contractor)

Indirect Cost Allocation Methodology/Plan (Contractor) Board  
of Directors' Meeting Minutes (Contractor)

Insurance Policies (Contractor)

MHSA Three Year Plan and Update(s)

## Appendix A - Program Profile

### **Mental Health Systems, Inc.**

Point of Contact: Crystal Luna-Yarnell, MFT, Program Manager

Contact Information: 2280 Diamond Blvd., #500, Concord, CA 94520

(925) 483-2223 [cluna@mhsinc.org](mailto:cluna@mhsinc.org)

#### **1. General Description of the Organization**

Mental Health Systems (MHS) provides mental health services and substance abuse treatment designed to improve the lives of individuals, families and communities. MHS operates over 80 programs throughout central and southern California and has recently contracted with Contra Costa Behavioral Health to provide Assisted Outpatient Treatment/Assertive Community Treatment services to residents of Contra Costa County.

#### **2. Program: MHS Contra Costa ACTiOn Team - CSS**

Mental Health Systems, Inc. (MHS) will provide Assisted Outpatient Treatment (AOT) services and subsequent Assertive Community Treatment (ACT) Full Service Partnership (FSP) services for up to 75 eligible adults in Contra Costa County. Program services shall meet the requirements of AB 1421 (Laura's Law) while respecting the choice, autonomy and dignity of individuals struggling with the symptoms of serious mental illness (SMI) and/or co-occurring substance abuse disorders.

The Contra Costa ACTiOn program will be inclusive of outreach, engagement and support in the investigatory process of AOT determination and the subsequent provision of ACT services. MHS' FSP program model will incorporate an ACT Team whose multidisciplinary members will provide intensive community-based services to adults with SMI and co-occurring substance abuse disorders, who a) establish an AOT court settlement agreement, b) are court-ordered to receive these services, or c) meet the criteria and agree to voluntarily accept services.

- a. Scope of Services: The AOT/ACT Adult Full Service Partnership is a collaborative program that joins the resources of Mental Health Systems, Inc. and Contra Costa County Behavioral Health Services in a program under the auspices of the Mental Health Services Act (MHSA). ACT is an evidence-based treatment model approved by Substance Abuse and Mental Health Services Administration (SAMHSA). The primary goal of ACT is recovery through community treatment and rehabilitation.
- b. Target Population: Adults diagnosed with serious mental illness and co-occurring substance abuse disorders, who a) establish an AOT court settlement agreement, b) are court-ordered to receive these services, or c) meet the criteria for FSP services and agree to voluntarily accept services.
- c. Payment Limit: \$1,957,000
- d. Number Served: The program served 13 clients in FY15/16.



e. Outcomes: For FY 15/16:

- Reduction in incidence of psychiatric crisis
- Reduction of the incidence of restriction

Appendix B - Budget

**BUDGET PROPOSAL**  
**Contra Costa Assisted Outpatient Treatment ACT**  
**TOTAL BUDGET**  
**MHS Fiscal Year 2018/2019**  
**(July 1, 2018 - June 30, 2019 -- Contract Base)**

PERSONNEL	No. of Positions	Monthly Salary or Hourly Rate	% of Project Time	Months	Hours	TOTAL
<b>Monthly Salary Positions</b>						
Program Manager	1.0	\$7,800	100%	12		\$ 93,600.00
Vice President of Clinical Services	1.0	\$8,667	25%	12		\$ 26,000.00
Vice President of Housing	1.0	\$8,667	5%	12		\$ 5,200.00
Program Analyst	1.0	\$5,417	7%	12		\$ 4,550.00
<b>Hourly Positions</b>						
Program Supervisor (Licensed PSC)	1.0	\$40.00	100%		1560	\$ 62,400.00
AOT Supervisor	1.0	\$31.00	100%		2080	\$ 64,480.00
Registered Nurse	1.0	\$40.00	100%		2080	\$ 83,200.00
LVN/Wellness Coach	1.0	\$30.00	100%		2080	\$ 62,400.00
Case Manager (Licensed PSC)	1.0	\$33.00	100%		2080	\$ 68,640.00
Case Manager (Licensed PSC)	1.0	\$27.00	100%		2080	\$ 56,160.00
Housing Specialist	1.0	\$19.00	100%		2080	\$ 39,520.00
Dual Recovery Specialist	1.0	\$28.50	100%		2080	\$ 59,280.00
Vocational Rehabilitation Counselor (Licensed PSC)	1.0	\$27.00	100%		1733	\$ 46,800.00
Peer Support Specialist Bilingual	1.0	\$19.00	100%		2080	\$ 39,520.00
Peer Support Specialist	1.0	\$20.00	100%		2080	\$ 41,600.00
Family Support Partner	1.0	\$17.50	50%		2080	\$ 18,200.00
Interns (2 - 0.50 FTE)	2.0	\$0.00	100%		2080	\$ -
Resident House Manager	1.0	\$13.00	50%		1560	\$ 10,140.00
Resident House Manager	1.0	\$13.00	50%		1560	\$ 10,140.00
Resident House Manager / Peer & Admin Support	1.0	\$21.65	100%		2080	\$ 45,032.00
Office Manager Bilingual	1.0	\$21.00	100%		2080	\$ 43,680.00
Administrative Assistant/Billing Clerk Bilingual	1.0	\$19.00	100%		2080	\$ 39,520.00
24/7 On Call Capacity	1.0	\$30.00	15%		2080	\$ 9,360.00
<b>TOTAL STAFF SALARIES</b>						<b>\$ 929,422.00</b>
<b>Total Staff Benefits (% of Total Staff Salaries)</b>			<b>Current Percentage =</b>		<b>28.00%</b>	\$255,486
<b>TOTAL PERSONNEL COSTS</b>						<b>\$ 1,184,908.00</b>
<b>SUBCONTRACTORS/CONSULTANT COSTS</b>		<b>Direct Hours</b>	<b>Proposed Rate</b>			
Consultants - Psychiatrist		1350.0	\$ 215.00		\$ 290,250.00	
<b>TOTAL SUBCONTRACTORS/CONSULTANT COSTS</b>						<b>\$ 290,250.00</b>
<b>OPERATING COSTS</b>						
Building Rent & Leases						\$ 56,463.00
Building Repairs/Maintenance						\$ 3,215.00
Equipment Rent & Leases						\$ 9,362.00
Equipment Repair/Maintenance						\$ 7,160.00
Telecommunications						\$ 26,700.00
Utilities						\$ -
Medical Supplies						\$ 1,000.00
Minor Equipment						\$ 9,000.00
Equipment Purchases > \$5,000						\$ -
Office Supplies						\$ 8,000.00
Other Supplies						\$ 2,388.00
Printing						\$ 1,000.00
Drug Testing Supplies						\$ 500.00
Travel						\$ 33,424.00
Accounting/Auditing/Legal Fees						\$ 200.00
Dues and Subscriptions						\$ 100.00
Insurance						\$ 32,066.00
Staff Development/Training/Education						\$ 4,000.00
Tax/License/Fees						\$ 6,360.00
Other Business Services						\$ 8,770.00
Interpreter Services						\$ 1,500.00
<b>TOTAL OPERATING COSTS</b>						<b>\$ 211,208.00</b>
<b>FLEX FUNDS</b>						
Wraparound Funds						\$ 11,500.00
Gift Cards						\$ 2,000.00
Pharmaceutical Costs						\$ 5,000.00
Client Transportation						\$ 1,750.00
Client Housing						\$ 244,200.00
Payee Services						\$ 4,800.00
Client Curriculum						\$ 2,000.00
<b>TOTAL FLEX FUNDS</b>						<b>\$ 271,250.00</b>
<b>SUBTOTAL ANNUAL DIRECT EXPENSES</b>						<b>\$ 1,957,616.00</b>
<b>TOTAL INDIRECT COSTS</b>						<b>14.50% \$ 283,854.00</b>
<b>TOTAL GROSS COST FOR FISCAL YEAR 2016-17</b>						<b>\$ 2,241,470.00</b>
<b>CONTRACT REVENUE</b>						
<b>TOTAL PROGRAM REVENUE</b>						<b>\$ 2,241,470.00</b>
<b>ESTIMATED OTHER REVENUE</b>						
Medi-Care Revenue						\$ -
Patient Insurance						\$ -
Rent Revenue						\$ 167,050.00
Other Revenue						\$ -
<b>TOTAL OTHER REVENUE</b>						<b>\$ 167,050.00</b>
<b>TOTAL CONTRACT FUNDS</b>						<b>\$ 2,074,420.00</b>
<b>FEDERAL FINANCIAL PARTICIPATION</b>						<b>\$ 726,047.00</b>
<b>MENTAL HEALTH SERVICES ACT</b>						<b>\$ 1,348,373.00</b>

# Appendix C - Org Chart

Contra Costa ACTION Team  
 Organization Chart – 1/1/2019



Kathryn Wilbur, LCSW  
 Vice President

Alicia Austin-Townsend, AMFT  
 Program Manager

Ivette Kwan  
 AOT Supervisor

Reyna Domondon  
 Office Manager

Vacant  
 Clinical Supervisor

Vacant,  
 Peer Specialist

Claire Partida  
 Administrative Assistant

Michael Sisler, Dual  
 Recovery Specialist

Carmalita Milholland,  
 Peer Specialist

Vacant, Case Manager

Yolanda Zavala, Peer  
 Specialist/Resident  
 House Manager

Amanda Baronian, Case  
 Manager

Sara Bauder, Family  
 Specialist

Elizabeth Walker-  
 Aiello, Case Manager

Bridgette Florez,  
 Housing Specialist

Brooke Baldree,  
 Vocational  
 Rehabilitation  
 Counselor

Domevlo Umoja, LVN

Alexa Goloff,  
 Registered Nurse

SAN FRANCISCO MENTAL HEALTH BOARD



Edwin Lee  
Mayor

1380 Howard Street, 2<sup>nd</sup> Floor  
San Francisco, CA 94103  
(415) 255-3474 fax: 255-3760  
mhb@mhbsf.org  
www.mhbsf.org  
www.sfgov.org/mental\_health

## CHILD AND YOUTH SATISFACTION SURVEY

1. Tell me a few things about this program or service that you like the best?

---

---

---

---

2. Do you know why you are here?

---

---

---

3. Do you have anyone you take care of (elderly parents, sibling, child)

---

4. Does the staff ask you for your ideas about services you might need?

Yes  No

Comment:

---

5. Do you feel the staff listens to or uses your ideas about services you might need?

Yes  No

Comment:

---

6. Do you feel the staff respects you?

Yes  No

Comment:

---

7. Do you feel safe in this program?

Yes

No

Comment:

---

8. How do you get to and from this program? How long does it take you to get here from where you live? Do you feel safe in this program's neighborhood?

Yes

No

Comment:

---

9. How long have you been getting these services? How long do you expect to be in this program?

\_\_\_\_\_

10. Do you feel this program is the right one for you?

Yes

No

Comment:

---

---

11. Does the staff recognize your individual strengths, skills, and capabilities? (for example, your leadership abilities, compassion for others, artistic talents, musical ability, etc.)

Yes

No

Comment:

---

12. Does the staff help you use these strengths in your recovery?

Yes

No

Comment:

---

13. Does the staff help you connect with other resources? (for example, programs in your school and neighborhood, medical needs, vision, dental, legal, housing, male/female issues, etc)

Yes

No

Comment:

---

14. What could be added to this program or service to make it work better for you?

---

---

---

15. Is the staff willing to make appointments that are convenient for you?

Yes

No

Comment:

---

16. Are you taking medications? If Yes, ask questions a to i. If No, go to question 17.

Yes

No

a. Did a doctor or staff person talk to you about what the medications were for?

Yes

No

b. Did a doctor talk to you about the side effects of the medications?

Yes

No

c. Did a doctor or staff talk to you about alternatives to medication, such as other kinds of treatment programs?

Yes

No

d. Did the doctor or staff answer all of your questions about your medications?

Yes

No

e. [For female clients](#): Did a doctor talk to you about the impact of medication on your hormones, menstrual cycle, pregnancy or sexual function?

Yes

No

f. [For male clients](#): Did a doctor talk to you about the impact of medication on your hormones, or sexual function?

Yes

No

g. [For transgender clients](#): Did a doctor talk to you about the impact of medication on your hormones, or sexual function?

Yes

No

h. Do you feel the medications you are taking are helping you?

Yes  No

i. If you had a problem with your medications, did the doctor or staff listen to your concerns? What did they do about your concerns?

Yes  No

Comment:

---

---

17. Has the staff shared with you the documents your parents signed?:

j. Did you have the chance to look them over? Yes  No

k. Did you read them? Yes  No

l. Could you read them? (for exp. Can't read) Yes  No

m. Do you understand what they signed? Yes  No

Comment:

---

---

---

18. Do you feel that staff keeps your treatment records confidential?

Yes  No

Comment:

---

19. Do you know what WRAP is? (Wellness and Recovery Action Plan)\*

Yes  No

20. Do you have a WRAP plan?

Yes  No

21. Is there anything else you would like to tell me about?

---

---

---

---

---

---

\*WRAP is a self-designed plan to help people with mental health conditions stay well and to help individuals to feel better when not feeling well, increase personal responsibility, and improve quality of life. WRAP consists of the following: Wellness Toolbox, Daily Maintenance Plan, Identifying Triggers and an Action Plan, Identifying Early Warning Signs and an Action Plan, Identifying When Things Are Breaking Down and an Action Plan, and Crisis Planning and Post Crisis Planning.



SAN FRANCISCO MENTAL HEALTH BOARD



Edwin Lee  
Mayor

1380 Howard Street, 2<sup>nd</sup> Floor  
San Francisco, CA 94103  
(415) 255-3474 fax: 255-3760  
mhb@mhbsf.org  
www.mhbsf.org  
www.sfgov.org/mental\_health

**CLIENT SATISFACTION SURVEY**

1. Tell me a few things about this program or service that you like the best?

---

---

---

2. In what ways does this program, or these services help you the most?

---

---

---

3. Do you feel that your needs are being met? (examples: culturally, gender responsive, language, other, etc.)

---

---

4. Do you have children, elderly parents, or anyone else whom you are responsible to care for? What are some ways that this program supports you in balancing your needs and your caregiving needs (for example, providing toys and a play space for children, discussing how to bring up treatment with relatives, etc)?

---

---

---

5. Are there ways in which this program or service is new and different for you than other programs or services you have been involved with? (for example, is it better or is it worse?)

---

---

6. Does the staff ask you for your ideas about services you might need?

Yes

No

Comment:

---

7. Do you feel the staff listens to or uses your ideas about services you might need?

Yes

No

Comment:

---

8. Do you feel the staff respects you?

Yes

No

Comment:

---

9. Do you feel safe in this program?

Yes

No

Comment:

---

10. How do you get to and from this program? How long does it take you to get here from where you live? Do you feel safe in this program's neighborhood?

Yes

No

Comment:

---

11. How long have you been getting these services? How long do you expect to be in this program?

---

---

12. Do you feel this program is the right one for you?

Yes

No

Comment:

---

---

13a Does the staff recognize your individual strengths, skills, and capabilities? (for example, your leadership abilities, compassion for others, artistic talents, musical ability, etc.)

Yes

No

Comment:

---

13b. Does the staff help you use these strengths in your recovery?

Yes

No

Comment:

---

14. Does the staff help you connect with other resources? (for example, medical needs, vision, dental, legal, housing, male/female issues, etc)

Yes

No

Comment:

---

15. What could be added to this program or service to make it work better for you?

---

---

---

16. Is the staff willing to make appointments that are convenient for you?

Yes

No

Comment:

---

17. Are you taking medications? If Yes, go to #21. If No, skip ahead to question 22

Yes

No

18. Where do you get your medications? Is it convenient for you?

---

- a. Did you sign any papers agreeing to take medications?  
Yes  No
- b. Did you understand them?  
Yes  No
- c. Did a doctor or staff person talk to you about what the medications were for?  
Yes  No
- d. Did a doctor talk to you about the side effects of the medications?  
Yes  No
- e. Did a doctor or staff talk to you about alternatives to medication, such as other kinds of treatment programs?  
Yes  No
- f. Did the doctor or staff answer all of your questions about your medications?  
Yes  No
- g. *For women clients*: Did a doctor talk to you about the impact of medication on your hormones, menstrual cycle, menopause, pregnancy or sexual function?  
Yes  No
- h. *For male clients*: Did a doctor talk to you about the impact of medication on your hormones, or sexual function?  
Yes  No
- i. *For transgender clients*: Did a doctor talk to you about the impact of medication on your hormones, or sexual function?  
Yes  No
- j. Do you feel the medications you are taking are helping you?  
Yes  No
- k. If you had a problem with your medications, did the doctor or staff listen to your concerns? What did they do about your concerns?  
Yes  No

Comment:

---

---

19. Think of the documents you've signed:

- |   |     |                          |    |                          |
|---|-----|--------------------------|----|--------------------------|
| l. Did you have the chance to look them over? | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| m. Did you read them?                         | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| n. Could you read them? (for exp. Can't read) | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| o. Did you understand what you were signing?  | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |

Comment:

---

---

---

20. Did you ever sign a document you didn't want to sign?

Yes  No

Comment:

---

21. Do you know that information about you cannot be given to anyone unless you sign a release?

Yes  No

Comment:

---

22. Do you feel that staff keeps your treatment records confidential?

Yes  No

Comment:

---

23. Do you know what WRAP is? (Wellness and Recovery Action Plan)\*

Yes  No

24. Do you have a WRAP plan?

Yes  No

25. Do you have a Mental Health Advanced Directive? (also known as Psychiatric Advanced Directive)

Yes  No

26. Is there anything else you would like to tell me about?

---

---

---

---

---

---

---

---

\*WRAP is a self-designed plan to help people with mental health conditions stay well and to help individuals to feel better when not feeling well, increase personal responsibility, and improve quality of life. WRAP consists of the following: Wellness Toolbox, Daily Maintenance Plan, Identifying Triggers and an Action Plan, Identifying Early Warning Signs and an Action Plan, Identifying When Things Are Breaking Down and an Action Plan, and Crisis Planning and Post Crisis Planning.

\*\* MENTAL HEALTH ADVANCED DIRECTIVE: Document developed voluntarily by a person with a mental health condition when the person is doing well to ensure that during periods, when the person lacks the capacity to make an informed decision about mental health care, their choices regarding treatment and services shall be carried out.

The potential benefits of Mental Health Advance Directives include increasing treatment collaboration by improving communication between the individual and his/her treatment team; allowing for consumer-centered care and treatment planning; expediting crisis interventions; preventing unnecessary guardianship procedures; and promoting individual autonomy and empowerment in the recovery from mental illnesses.

## SAN FRANCISCO MENTAL HEALTH BOARD

---



Mayor Edwin Lee

1380 Howard Street, 2<sup>nd</sup> Fl.  
San Francisco, CA 94103  
(415) 255-3474 fax: 255-3760  
mhb@mhbsf.org  
www.mhbsf.org  
www.sfgov.org/mental\_health

Dear Client/Consumer,

Do you have anything you would like to say about this program and the service you receive here? There will be a chance to be interviewed, anonymously, by someone who does not work for this program or the mental health system, and say anything you want to about your treatment. We are volunteers from the community who are also members of the Mental Health Board. *Many of us are consumers or family members.*

We will be coming soon to your program to do a review. There will be a *CLIENT PARTICIPATION NOTICE* posted to let you know the **date and time** of the review. The interviews will be conducted in private and you don't have to tell us your name if you don't want to. These interviews are completely voluntary on your part, and are not considered part of your treatment. We only want to talk to people who want to talk to us. We hope, though, that you will want to. The report we will write gets *reviewed by your Program Director (no names are mentioned in the report), and the Community Behavioral Health Services Director.* We think the information we get from you is important and can result in better services.

We look forward to talking to you about your services.

Sincerely,

  
Kara Ka Wah Chien, Chair



## SAN FRANCISCO MENTAL HEALTH BOARD

**Mayor  
Edwin Lee**

1380 Howard Street, 2<sup>nd</sup> Floor  
San Francisco, CA 94103  
(415) 255-3474 fax: 255-3760  
mhb@mhbsf.org  
www.mhbsf.org  
www.sfgov.org/mental\_health

Dear Program Director,

The Mental Health Board of San Francisco is charged with reviewing programs that are a part of the Community Mental Health System. We review from five to ten programs a year. Your program has been chosen for this special type of review.

Here are the steps involved:

1. Helynna Brooke, Executive Director of the Mental Health Board (MHB), or Loy Proffitt, Administrator, will call you to schedule the review.
2. Once the date is set, the MHB will send you:
  - a. Letters to distribute to your clients or parents of clients for programs serving children, inviting them to participate in the review if they so chose.
  - b. Notices to post at your center to inform clients or parents of clients for programs serving children, of the opportunity to participate in the review.
3. On the day of the review:
  - a. A member of the MHB will come to your program and will meet with you to get some background information about your program before interviewing clients. For larger programs where it's likely that a larger number of clients will volunteer to be interviewed, two Board members may come as a team.
  - b. Client interviews will begin. Please have a private room or space set aside. The interviews are totally confidential. Each interview will take anywhere from a few minutes to half an hour, depending on how much the client has to say. The interview can be an empowering experience for the client. It's a chance for them to have direct, personal input into the process of improving our mental health system.
  - c. If there is time, the reviewer from the MHB may want to interview a staff member or two about how the program works.

Key things to remember:



1. The client interviews are voluntary. We appreciate it if you do everything you can to make sure clients know about the interviews and what they are for, but no client should be told that they have to participate.
2. All information gathered in the client interview is confidential. The reviewer from the MHB will not be able to tell you what was said in the interviews.
3. The MHB reviewer is only doing an interview with the clients, and will not attempt to intervene in individual treatment plans or offer to fix any problems or complaints a client might bring up.
4. The MHB reviewer will not look at client charts, billing records, financial documents, or any of the other things covered by the reviewer from CBHS. Our focus is on the clients, the services they receive, and how they feel about it.
5. The reviewer from the MHB will write a summary based on the findings of the interviews. The summary will be presented to the Director of Community Behavioral Health Services with a copies to you and the program's CBHS monitor.

In the event you disagree with any of the findings or recommendations of the MHB, you'll of course have an opportunity to respond to CBHS and we urge you to do so.

We like to emphasize that this is a friendly review rather than an investigation. Not only is this process of value to CBHS and DPH in their evaluation of programs, but it helps make the Mental Health Board stronger and more articulate advocates for mental health funding when we meet with Supervisors and mayoral staff at City Hall during the course of the year. Also, the reviews help us understand what's happening on the front lines of the mental health system, which then adds immediacy and depth to the recommendations we make in our Annual Report to the Board of Supervisors.

If you have questions about this review process, we'll be glad to answer them. Please feel free to call 255-3474 at any time.

Sincerely,



Kara Ka Wa Chien  
Chair

# SAN FRANCISCO MENTAL HEALTH BOARD



Mayor  
Edwin Lee

1380 Howard Street, 2<sup>nd</sup> Fl  
San Francisco, CA 94103  
(415) 255-3474  
fax: (415) 255-3760

[mhb@mhbsf.org](mailto:mhb@mhbsf.org)

[www.mhbsf.org](http://www.mhbsf.org) or [www.sfgov.org/mental\\_health](http://www.sfgov.org/mental_health)

## Parent Satisfaction Survey

1. How are the services provided here helping you and your child?

---

---

---

2. Are you and your child treated with respect by the staff?  Y  N

- Are you satisfied with how this programs deals with you and your child's unique needs (with regard to race, sexuality, gender, language, culture, etc.)?  Y  N

3. Have the treatment staff asked for your ideas about the services your family needs?  
?  Y  N

4. Were you and your child involved in creating the treatment plan, including goals?  Y  N

- Do you understand and agree with the goals?  Y  N

5. Did a doctor or staff member discuss with you and your child the purpose of any prescribed medications, their side effects and interactions?  Y  N

- My child doesn't get medications here.  Y  N

- Were your questions answered to your satisfaction?  Y  N

- Do you think the medications your child is taking are right for him/her  Y  N

6. Were you given informed consent papers to sign regarding prescribed medications and did you understand what they said?  Y  N

Does your child does not get medications here?  Y  N

7. Has the staff assisted you or your child with other services, such as legal housing, financial, educational, or other things?  Y  N

8. Did you sign any documents reluctantly?

---

9. Do you believe that your child's treatment records are kept confidential?  Y  N

10. Does the staff try to accommodate your schedule?  Y  N

• If you need to cancel an appointment, can you get another one?  Y  N

11. Do you think this program, and services it provides, are right for you and your child?  Y  N

12. Do you feel staff helps you and your child work together?  Y  N

13. Is your extended family allowed to participate if they wish?  Y  N

14. Is your child part of a blended family? If yes, does the program include all of your child's blended family members in his or her recovery?  Y  N

15. Do you and your child feel comfortable here?  Y  N

16. What do you like best about this program?

---

17. What do you think needs to be improved that would help make this program better for other families?

---

18. Is there anything else you would like to share with me about this program?

---

SAN FRANCISCO MENTAL HEALTH BOARD



Mayor  
Edwin Lee

1380 Howard Street, 2<sup>nd</sup> Floor  
San Francisco, CA 94103  
(415) 255-3474 fax: 255-3760  
mhb@mhbsf.org  
www.mhbsf.org  
www.sfgov.org/mental\_health

## Questions for Program Directors and Staff Members

1. Does your program have a brochure, written description or website which is given to the public? May I have a copy?

---

---

2. Can you give me an overview of your program?

---

---

3. Do you provide gender responsive programs? If yes, please give me an example.

---

---

4. What evidence based recovery programs are you using? (For example, for clients with substance abuse, dual diagnosis, trauma or other mental health issues.)

---

---

5. How do you measure your success and what challenges have you had?

---

---

6. What has been successful?

---

---

7. Who refers clients to you? \_\_\_\_\_. To whom do you refer clients? \_\_\_\_\_ Can clients refer themselves to your program?  Yes  No

How long is your waiting list? (currently)\_\_\_\_\_ (on average)\_\_\_\_\_

8. What other agencies do you work with regarding your clients' needs?

---

---

9. Do you have a way of seeking staff input on how the program is working?  Yes  No

---

---

10. Do you work with clients' families or significant others?  Yes  No

11. Do you refer family members to support groups?  Yes  No

12. Do you ask clients if they want to sign a release of information form so that families or significant others can inquire about them?  Yes  No

13. Do you use psychiatric directives with your clients?  Yes  No

14. Do you use volunteers? (For example, peers, interns or others)  
 Yes  No

15. Does the diversity of your staff reflect the community you serve? (For example, ethnic, age, language, culture, gender, gender orientation, socio economic)  Yes  No

---

16. Do you have any peers managing programs? \_\_\_\_yes \_\_\_\_ no  
If yes, what programs? \_\_\_\_\_

17. Do you use input from client's ideas for programs? If yes, please give an example.

---

18. In order to improve services, what support do you need from Community Behavioral Health Services?

---

---

19. Are there additional comments that you would like to make?

---

---

**MENTAL HEALTH ADVANCED DIRECTIVE:** Document developed voluntarily by a person with a mental health condition when the person is doing well to ensure that during periods, when the person lacks the capacity to make an informed decision about mental health care, their choices regarding treatment and services shall be carried out.

The potential benefits of Mental Health Advance Directives include increasing treatment collaboration by improving communication between the individual and his/her treatment team; allowing for consumer-centered care and treatment planning; expediting crisis interventions; preventing unnecessary guardianship procedures; and promoting individual autonomy and empowerment in the recovery from mental illnesses.



## SAN FRANCISCO MENTAL HEALTH BOARD

---

Mayor  
Edwin Lee

1380 Howard Street, Suite 510  
San Francisco, CA 94103  
(415) 255-3474 fax: 255-3760  
mhb@mentalhealthboardsf.org  
[www.sfgov.org/mental\\_health](http://www.sfgov.org/mental_health)  
[www.mentalhealthboardsf.org](http://www.mentalhealthboardsf.org)

### **GUIDELINES for PROGRAM REVIEWS**

#### **INTRODUCTION**

**“Program reviews are one of the most important things our Board does every year.”**

**“Program reviews are one of the most interesting and rewarding things we do as Board members.”**

#### **What is a program review?**

Every year Community Behavioral Health Services (CBHS) does a program review or monitoring report of every program. The reason this is done is summarized in the following policy statement:

It is the policy of the Department of Public Health to conduct monitoring and evaluation activities which ensure that programs are meeting their service objectives, following required procedures and meeting established standards of care. Within Community Behavioral Health Services (CBHS) this policy applies equally to city-operated and contractor-operated program, and emphasizes the satisfaction of consumers in evaluation of service programs. (Policy 2.05-9)

When each review is completed a monitoring report is filled out and tabulated by CBHS and it is then forwarded to the Health Commission. Each year when the Health Commission approves contracts and budgets, the monitoring report for each program is attached to their contract or budget. The Commission looks at the strengths and challenges of each program before approving them for continuing funding, so the monitoring report is quite a serious and effective part of the quality assurance process in the Department of Public Health.

#### **What is the Mental Health Board’s role?**



CBHS does a review of the charts, the budget, the number of service units completed, and issues of compliance with regard to policy and legal mandates. CBHS also reviews the level of client satisfaction for each program through the CSQ-8 Survey, which is a written evaluation form filled out by clients.

The Mental Health Board does in-person interviews with clients, the only such interviews that are done, so the MHB plays a very important role indeed. In the case of children's programs, we talk with parents about their satisfaction of their child's and family's experience of treatment.

### **How much does the MHB review matter?**

Mental Health Board members are volunteers, many of whom have had personal experiences with CBHS or other community mental health systems. The one-to-one interviewing by a board member provides the opportunity for consumers to share a range of feelings and experiences they have had with CBHS. The summaries of the programs completed by board members provide CBHS with a unique perspective about how clients feel about their treatment. Over the years both highlights and exceptional aspects of programs have been mentioned as well as concerns or problem areas. For example the large number of clients who expressed the need for more group therapy options led to a change in CBHS to providing more groups for clients. This suggestion would not likely have come out in the Client Satisfaction Surveys done by the department. So the work we do in the review process is taken quite seriously by the decision makers in Community Behavioral Health Services and in the Department of Public Health.

### **Why was our Board chosen to do the client interviews?**

Our Board is made up of independent citizen advisors who are not being paid by the mental health system. Also a majority of our members are clients and family members, and the Board as a whole is dedicated to making sure that the best interests of the clients are being served. We have a history of putting the client first.

So the MHB is the right group for this very sensitive type of review. We have found in the past that clients respond well when our Board members announce, "I am a community volunteer from the Mental Health Board." It helps put people at their ease during the interview.

### **What are the challenges and benefits of doing a review?**

Reviews can be a little intimidating at first, but we know from past experience, that once you've done 2-3 reviews, you will find yourself sailing through most of them. It's only in the minority of cases that we run into special problems or complications either with the review itself or with writing up the report.

Once you get the hang of them, reviews are really quite enjoyable. They are great learning experiences. You get to find out first hand about key programs in the mental health system. You get to meet very impressive and dedicated staff. You get to meet clients who are often quite courageous in the work they are doing to heal and to create a stable life of opportunity for themselves. The interviews can sometimes be quite inspiring.

### **How do reviews contribute to our advocacy work?**

Each review we do gives us a deeper, more personal understanding of mental health programming, which in turn makes us more articulate and effective advocates when we are talking with members of the Board of Supervisors, or with Health Commissioners, or staff from the Mayor's Office. We're able to talk knowledgeably about specific programs and report first hand on the quality of the services we've visited. Doing reviews also gives the Board information about the needs of the mentally ill that are not being met.

### **What should I know about conflict of interest?**

Our reviews are part of the legal record about the performance of the programs in the system, therefore, they are of special importance. In order to make the system fair, and to keep the reputation of the program reviews high, it is Board policy that you not sign up to review a program if you are or have been:

- a client
- the family member of a client
- a staff person
- a volunteer
- a close friend of someone who works there.

It doesn't matter whether your experience was positive or negative, just your close association with the program is enough to make you ineligible to review that program. And even if you feel sure you can be objective, it's important to the Board that we not have even the appearance of bias or hidden agendas, because that would hurt the reputation of the review process.

### **Why do we care so much about doing the reviews in a fair and professional way?**

The Mental Health Board is not the legal authority which actually runs the mental health system. We have no power to hire or fire the mental health administrators. We have no authority to order the system to institute policies or terminate policies. We have no direct control over the budget. All of those duties and responsibilities belong by law to the Health Commission.

Instead of operating by authority, the Mental Health Board operates by influence. This means we influence decision makers by relationship building, by knowing what we are talking about, by the respect people have for us, and by the power of our reputation. So we work hard to maintain an excellent reputation for our work on program reviews.

We want the programs to know that when someone from the Mental Health Board comes to do a review, it will be a fair, respectful, and objective process. We want programs to receive us with an open and welcoming attitude rather than getting defensive. No program has ever volunteered to be reviewed, and that's because the reviews are time consuming and something extra to do when they already have more than enough to do every day. However, once programs are chosen, we find the majority of the directors do take a positive attitude, and take pride in showing off their programs. We want that tradition to continue.

Therefore, you'll see policies in this handbook designed to keep the reviews scrupulously fair, and to keep the process successful. At the same time, we want programs to know that we mean business, that we have a mission, which is to insure that consumers are getting respectful, effective, quality services. And they need to know we will not compromise on our mission.

So it comes down to trust. We want the programs to trust that we will always be fair, and also to trust that we will always be dedicated to assuring quality.

## **SETTING UP A REVIEW**

### **How are programs chosen?**

#### **1. Programs we're personally interested in.**

Some Board members simply pick a program just because they are interested in learning more about it firsthand.

#### **2. Programs we've heard good things about.**

There are programs we've heard are doing a great job. Sometimes we'll choose to review them to find out if what we've heard is true, and if so, then we can help promote that program or that type of program.

#### **3. Programs we're concerned about.**

Sometimes Board members have heard things about a program that concern them and they'd like to look into what's going on. Sometimes CBHS will recommend a program to us that they have concerns about.

#### **4. Programs which have a special strategic importance.**

For example, Mental Health Services Act programs are relatively new, and it's absolutely essential to the success of the overall system under managed care

that these programs succeed. This is one example of a type of program the Board follows closely.

#### **5. Programs which cover the range of services.**

We try to get a broad representation of programs to review each year, looking at such categories as inpatient and outpatient, city-operated and contractor-operated, or children's, adult, and older adult programs.

#### **How do the reviews get scheduled?**

The MHB staff will call the programs directors to find out when clients are involved in their programs and would be there for interviews. Clients have busy lives so we don't ask that special separate times from when they are coming for treatment be arranged for the interviews. Then staff calls the board members who have expressed interest in the program to find a time in their schedule that coincides with times clients are available for interviews. Once the time is set, staff will send you the interview and summary forms and send the program a Client Letter to post describing the review process and a notice showing the date and time of the review.

#### **How much time do they take?**

The total time for a review depends on the number of clients you interview and how much those clients want to talk. Typically reviews take a minimum of 2 hours and can run to 3 hours, and on occasion, longer. Usually the interview of the director takes a half an hour and most client interviews take about fifteen minutes each.

#### **What kind of support will I get?**

The MHB sometimes provides training, often at the full Board meeting, or at a special meeting to which all Board members are invited.

MHB staff are also quite glad to provide individual training for Board members who cannot make it to one of the meetings for training, or if training was not provided that year.

Staff are also very happy to field calls and questions at any point in the review process. Please don't be shy about calling on them for assistance. Again, these reviews are sophisticated, there's a lot to them. We believe every question is an important question, no matter how large or small.

If it is your first time to do a program review, the staff will go with you to the program to be personally available to you if you have any questions during the process. We want to help make your first program review an enjoyable experience.

#### **What happens if I can't do a review I have been scheduled for?**

Once in a while this happens. Please just call the staff right away and let them know so they can see if they can quickly find someone else to go in your place. Reviews are not easy to re-schedule, because of the notification requirements, so the staff will do their best to find a substitute, even at the last minute.

## **DOING THE REVIEW**

### **STEP ONE: Director Interview**

1. Meet the director
2. Ask the questions on the staff questionnaire.
3. Ask to see:
  - o Grievance poster
  - o Clients Rights Advocates Poster
  - o Client Notice from the Mental Health Board

*Remember that an experienced director will not reveal anything they don't really want to reveal, so it's not your job to pin them down or try to catch them off guard. The interview with the director is only to provide background for the interviews of the clients. Some of the most serious problems in the programs can be personnel problems which the director is not allowed to discuss with you.*

*Many directors will be happy to have the chance to talk with you about the challenges and struggles involved in running their program, such as not enough funding and not enough staff. They'll also be very glad to talk about the strengths and successes of their programs.*

*You may also interview one or two additional staff members if you have time, but remember that the main focus of the MHB program review is on the client interviews.*

*If the director is not available for some reason, ask to do an interview with the staff member who is in charge.*

### **STEP TWO: Client Interviews**

1. Conduct each interview in private.
2. Introduce yourself as a member of the Mental Health Board and explain that you are a community volunteer and do not work for Community Behavioral Health Services.

3. Explain that the purpose of the interview is to find out both the strengths and weaknesses of the program in order to make programs better. Let the client know that you want to hear the true story about his or her experiences.
4. Let the client know that the interview will be confidential and you will not be putting their name on the form. The client does not even have to tell us his or her name.
5. Let the client know that the interview is voluntary, and it will not affect their treatment plan. Ask how they found out about the interviews. If they were told they have to come, that misinformation needs to be corrected.
6. Ask the interview questions. It's okay to ask follow up questions or additional questions that you think are important to ask.
7. Be sure **not** to tell clients that you will fix any problems they present. We can't give any assistance around medications or problems with staff. We can only encourage them to talk with someone at the program who can help them.

*Remember that the point of the interview is to elicit the whole truth—both the strengths and the problem areas of the program. Calling forth the whole truth is what will make the interview empowering and healing for the client, as well as useful for improving programs. We want this to be a real evaluation. We especially want to make sure the clients are honoring their own progress and courage, instead of just indulging in an old fashioned gripe session.*

## **COMPLETING THE REPORT**

### **STEP THREE: Complete the report**

Fill in the name of the program, your name, and the date of your review. It can be filled out by hand.

1. List a few strengths you see in the program.
2. List any concerns you have about the program.
3. Put any recommendations you have for the program based on things you heard from the director or clients.
4. Add any additional comments you might have about the program.

The report does not need to be a long one. What matters is to capture the essence of what you've observed and discovered. Submit the report form to the MHB staff. Staff can help you with writing the report, and can type your handwritten reports. Return all client surveys and director surveys with your notes to MHB staff.

### **What can we put in our program reports?**

1. Staff examples:
  - a) is reflective of client population (ethnicities, other demographics), or not reflective.
  - b) training includes instruction in improved relationship with clients, interpretation of Administration policies on client's rights and care, or training is not emphasized.
  - c) understands purpose, mission, and goals of CBHS as well as their individual programs, or doesn't seem to.
  - d) Director maintains good relationship with other programs within and outside of DPH, which works to the benefit of their clients and enhances the continuum of care or doesn't.
  - e) is enthusiastic and committed.
2. Clients feel:
  - a) service is helping them or not.
  - b) services provided are culturally competent or not.
  - c) that the program respects principles of consumer guidance or does not seem to.
  - d) that facility/atmosphere is conducive to getting better, and provides a helpful, healthy environment, or if not, the weaknesses.

**What if we have other concerns about the program such as how the facility looks or staffing shortages that are not part of our review process?**

In addition to submitting our reports on individual programs, it is the right of the Mental Health Board to submit a report to the Director of CBHS on things we've discovered and observed about programs or the system as a whole in the process of doing our reviews. Here are two examples of such items:

**a. A system-wide limitation that programs are not individually responsible for.**

Our mental health system has been underfunded for years. And when we go out to individual programs we may well see the results of this. Perhaps we think the program we're visiting is doing great work, but the staff are being run ragged, case loads seem too large, and clients could use more individual attention. This is not a good thing, but the program is not to blame and it cannot change the situation by itself. This is really a political and budgetary problem, and we need to focus on advocacy at City Hall for the solutions.

**b. A problem discovered in one program that can lead to new policy for the entire system.**

Since the advent of managed care, CBHS has put a major focus on the way the system of care works as a whole. So during the program review process, they are looking not only at the quality of each individual program, but at the quality of the working relationships between all the different programs in the system.

If we notice in the course of doing our reviews that there is a problem that has to do with the interface between programs, we might take an in-depth look at the problem, not from the program perspective, but from the system perspective.

For example, in the early 1990's when the cluster or coordinated system was instituted, it was discovered that the process of referring clients from inpatient units to outpatient community based programs was often not working well at all. That's an example of a problem that no program can solve on its own. But CBHS did develop strategies, such as intensive case managers, to bridge that gap and make significant improvements.

## **FINAL THOUGHTS**

### **What should I do if I go to a review and find I'm not expected?**

It's rare that this happens, but on occasion it does. Please call the staff at the MHB office right away to let us know so we can find out why this has happened. If it's a genuine communication error, that's one thing, but if we've set up a review and there has been no notification to clients as well as no notification to staff, then the program has clearly failed the review process, and that will be the key part of the report we submit.

### **If there are no clients to interview.**

This is a challenge. But the interviews are totally voluntary. So if no clients want to be interviewed then we can't fault the program. However, we do want to know that the program has made a clear and determined effort to inform all clients of the review, its purpose, and the date and time when it is taking place.

If you believe they have sincerely done this, then you can't fault them.

You may then decide to interview a staff member or two and write a short report on what you've seen and heard. Or you may decide not to submit a report at all.

### **The importance of making judgment calls.**

Our in-person interviews are invaluable for collecting significant information about programs, however, the clients who volunteer for these interviews are self-selected, so this is by no means a scientific survey.



There are people who are into complaining, and don't like to say something appreciative, even if lots of good things are going on. There are also people who are so polite that they won't mention it, even if really bad things are going on.

These are two reasons why doing the interviews in person is so important. We get so much more information than with a written survey. We can read facial expressions and body language as well as hearing what the clients are saying. We can ask for specific details on a compliment or complaint to make sure we know how to best judge what we are hearing. We can ask follow up questions to make sure we're hearing the whole story.

**We cannot interfere with treatment or medication issues or provide any kind of service for a client.**

This is one of our most important rules. In program reviews we have to separate advocacy from evaluation. For the most part clients understand that we are only there to do a review. But once in a while, a client will ask us to get their medication changed or to make a change in their treatment plan. Sometimes we feel a tug on our hearts and want to be able to help the client directly.

But we are not authorized to intervene in any way in their treatment, nor do we know them well enough to do so effectively. And any such personal intervention might invalidate the whole review.

But we can encourage the person to talk with their assigned staff or the program director about their concerns. If they have serious complaints, we can also notify them about the grievance process and point out the grievance poster that should be posted in a very visible place at the program.

**DON'T FORGET THIS—**

**THE GRAND FINALE OF A  
PROGRAM REVIEW**

When you are all done with the review and your report is submitted to the MHB office, take a minute to acknowledge yourself for doing something really important for the sake of mental health clients and their families and loved ones. Before rushing off to the next thing on your schedule, honor the fact that you are someone who is volunteering your time, because you care about people who are so often discriminated against, and left behind by the larger society.

SAN FRANCISCO MENTAL HEALTH BOARD



Mayor  
Edwin Lee

1380 Howard Street, 2<sup>nd</sup> Floor  
San Francisco, CA 94103  
(415) 255-3474 fax: 255-3760  
mhb@mhbsf.org  
www.mhbsf.org  
www.sfgov.org/mental\_health

Program Review Summary Form

Name of Program \_\_\_\_\_

Mental Health Board Reviewer \_\_\_\_\_

Date Program Reviewed \_\_\_\_\_

1. Describe some of the strengths you see in this program.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Describe any concerns you have about this program.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Recommendations

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. Additional Comments

---

## **Attachment 2**

### **Program Review Sample Agenda**

**\*Please note, agenda order can be modified as needed.**

#### **1. Date of Site Visit:**

- a. Review Team meets with Director/Manager and reviews schedule.
- b. Tour (optional).
- c. Interview with Management Staff/ Board
- d. Interview with program staff – group session
- e. Interview consumers/family members – group session
- f. Review financial documents – interview with financial manager
- g. Review consumer/ client files, information - review protocol for safeguarding confidential information.

#### **2. Date of Review Team Exit Interview with Program (Can be determined after Program Review visit):**

## Mental Health Services Act (MHSA)

### Program and Fiscal Review

- I. **Date of On-site Review:**  
**Date of Exit Meeting:**
  
- II. **Review Team:**
  
- III. **Name of Program/Plan Element:**
  
- IV. **Program Description.**
  
- V. **Purpose of Review.** Contra Costa Mental Health is committed to evaluating the effective use of funds provided by the Mental Health Services Act. Toward this end a comprehensive program and fiscal review was conducted of the above program/plan element. The results of this review are contained herein, and will assist in a) improving the services and supports that are provided, b) more efficiently support the County's MHSA Three Year Program and Expenditure Plan, and c) ensure compliance with statute, regulations and policy. In the spirit of continually working toward better services we most appreciate this opportunity to collaborate together with the staff and clients participating in this program/plan element in order to review past and current efforts, and plan for the future.
  
- VI. **Summary of Findings.**
  
- VII. **Review Results.** The review covered the following areas:
  1. **Deliver services according to the values of the Mental Health Services Act** (California Code of Regulations Section 3320 – MHSA General Standards). Does the program/plan element collaborate with the community, provide an integrated service experience, promote wellness, recovery and resilience, be culturally competent, and be client and family driven.  
**Method.** Consumer, family member and service provider interviews and consumer surveys.  
**Results.**  
**Discussion.**

## Attachment 1 – Program and Fiscal Review Report Template

- 2. Serve the agreed upon target population.** For Community Services and Supports, does the program serve adults with a serious mental illness or children or youth with a serious emotional disturbance. For Prevention and Early Intervention, does the program prevent the development of a serious mental illness or serious emotional disturbance, and help reduce disparities in service. Does the program serve the agreed upon target population (such as age group, underserved community).

**Method.** Compare the program description and/or service work plan with a random sampling of client charts or case files.

**Results.**

**Discussion.**

- 3. Provide the services for which funding was allocated.** Does the program provide the number and type of services that have been agreed upon.

**Method.** Compare the service work plan or program service goals with regular reports and match with case file reviews and client/family member and service provider interviews.

**Results.**

**Discussion.**

- 4. Meet the needs of the community and/or population.** Is the program or plan element meeting the needs of the population/community for which it was designed. Has the program or plan element been authorized by the Board of Supervisors as a result of a community program planning process. Is the program or plan element consistent with the MHSA Three Year Program and Expenditure Plan.

**Method.** Research the authorization and inception of the program for adherence to the Community Program Planning Process. Match the service work plan or program description with the Three Year Plan. Compare with consumer/family member and service provider interviews. Review client surveys.

**Results.**

**Discussion.**

- 5. Serve the number of individuals that have been agreed upon.** Has the program been serving the number of individuals specified in the program description/service work plan, and how has the number served been trending the last three years.

**Method.** Match program description/service work plan with history of monthly reports and verify with supporting documentation, such as logs, sign-in sheets and case files.

## Attachment 1 – Program and Fiscal Review Report Template

**Results.**

**Discussion.**

6. **Achieve the outcomes that have been agreed upon.** Is the program meeting the agreed upon outcome goals, and how has the outcomes been trending.

**Method.** Match outcomes reported for the last three years with outcomes projected in the program description/service work plan, and verify validity of outcome with supporting documentation, such as case files or charts. Outcome domains include, as appropriate, incidence of restriction, incidence of psychiatric crisis, meaningful activity, psychiatric symptoms, consumer satisfaction/quality of life, and cost effectiveness. Analyze the level of success by the context, as appropriate, of pre- and post-intervention, control versus experimental group, year-to-year difference, comparison with similar programs, or measurement to a generally accepted standard.

**Results.**

**Discussion.**

7. **Quality Assurance.** How does the program/plan element assure quality of service provision.

**Method.** Review and report on results of participation in County's utilization review, quality management incidence reporting, and other appropriate means of quality of service review.

**Results.**

**Discussion.**

8. **Ensure protection of confidentiality of protected health information.** What protocols are in place to comply with the Health Insurance Portability and Accountability Assurance (HIPAA) Act, and how well does staff comply with the protocol.

**Method.** Match the HIPAA Business Associate service contract attachment with the observed implementation of the program/plan element's implementation of a protocol for safeguarding protected patient health information.

**Results.**

**Discussion.**

9. **Staffing sufficient for the program.** Is there sufficient dedicated staff to deliver the services, evaluate the program for sufficiency of outcomes and continuous quality improvement, and provide sufficient administrative support.

**Method.** Match history of program response with organization chart, staff interviews and duty statements.

## Attachment 1 – Program and Fiscal Review Report Template

**Results.**

**Discussion.**

10. **Annual independent fiscal audit.** Did the organization have an annual independent fiscal audit performed and did the independent auditors issue any findings.

**Method.** Obtain and review audited financial statements. If applicable, discuss any findings or concerns identified by auditors with fiscal manager.

**Results.**

**Discussion.**

11. **Fiscal resources sufficient to deliver and sustain the services.** Does organization have diversified revenue sources, adequate cash flow, sufficient coverage of liabilities, and qualified fiscal management to sustain program or plan element.

**Method.** Review audited financial statements (contractor) or financial reports (county). Review Board of Directors meeting minutes (contractor). Interview fiscal manager of program or plan element.

**Results.**

**Discussion.**

12. **Oversight sufficient to comply with generally accepted accounting principles.** Does organization have appropriate qualified staff and internal controls to assure compliance with generally accepted accounting principles.

**Method.** Interview with fiscal manager of program or plan element.

**Results.**

**Discussion.**

13. **Documentation sufficient to support invoices.** Do the organization's financial reports support monthly invoices charged to the program or plan element and ensure no duplicate billing.

**Method.** Reconcile financial system with monthly invoices. Interview fiscal manager of program or plan element.

**Results.**

**Discussion.**

14. **Documentation sufficient to support allowable expenditures.** Does organization have sufficient supporting documentation (payroll records and timecards, receipts, allocation bases/statistics) to support program personnel and operating expenditures charged to the program or plan element.



## Attachment 1 – Program and Fiscal Review Report Template

**Method.** Match random sample of one month of supporting documentation for each fiscal year (up to three years) for identification of personnel costs and operating expenditures charged to the cost center (county) or invoiced to the county (contractor).

**Results.**

**Discussion.**

15. **Documentation sufficient to support expenditures invoiced in appropriate fiscal year.** Do organization's financial system year end closing entries support expenditures invoiced in appropriate fiscal year (i.e., fiscal year in which expenditures were incurred regardless of when cash flows).

**Method.** Reconcile year end closing entries in financial system with invoices. Interview fiscal manager of program or plan element.

**Results.**

**Discussion.**

16. **Administrative costs sufficiently justified and appropriate to the total cost of the program.** Is the organization's allocation of administrative/indirect costs to the program or plan element commensurate with the benefit received by the program or plan element.

**Method.** Review methodology and statistics used to allocate administrative/indirect costs. Interview fiscal manager of program or plan element.

**Results.**

**Discussion.**

17. **Insurance policies sufficient to comply with contract.** Does the organization have insurance policies in effect that are consistent with the requirements of the contract.

**Method.** Review insurance policies.

**Results.**

**Discussion.**

18. **Effective communication between contract manager and contractor.** Do both the contract manager and contractor staff communicate routinely and clearly regarding program activities, and any program or fiscal issues as they arise.

**Method.** Interview contract manager and contractor staff.

**Results.**

**Discussion.**

## **Attachment 1 – Program and Fiscal Review Report Template**

### **VIII. Summary of Results.**

### **IX. Findings for Further Attention.**

### **X. Next Review Date.**

### **XI. Appendices.**

Appendix A – Program Description/Service Work Plan

Appendix B – Service Provider Budget (Contractor)

Appendix C – Yearly External Fiscal Audit (Contractor)

Appendix D – Organization Chart

### **XII. Working Documents that Support Findings.**

Consumer Listing

Consumer, Family Member Surveys

Consumer, Family Member, Provider Interviews

County MHSA Monthly Financial Report

Progress Reports, Outcomes

Monthly Invoices with Supporting Documentation (Contractor)

Indirect Cost Allocation Methodology/Plan (Contractor)

Board of Directors' Meeting Minutes (Contractor)

Insurance Policies (Contractor)

MHSA Three Year Plan and Update(s)



**MENTAL HEALTH SYSTEMS, INC. AND SUBSIDIARIES**  
**SINGLE AUDIT REPORTS**  
**YEAR ENDED JUNE 30, 2019**



[CLAconnect.com](http://CLAconnect.com)

WEALTH ADVISORY  
OUTSOURCING  
AUDIT, TAX, AND  
CONSULTING

**MENTAL HEALTH SYSTEMS, INC. AND SUBSIDIARIES**  
**TABLE OF CONTENTS**  
**YEAR ENDED JUNE 30, 2019**

<b>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 <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>1</b>
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE</b>	<b>3</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>6</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>8</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>11</b>



**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***

Board of Directors  
Mental Health Systems, Inc. and Subsidiaries  
San Diego, California

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 consolidated financial statements of Mental Health Systems, Inc. and subsidiaries (collectively, the Organization), which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 13, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered the Organization'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 the Organization’s consolidated 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 the 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.



**CliftonLarsonAllen LLP**

Los Angeles, California  
December 13, 2019



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM,  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE  
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors  
Mental Health Systems, Inc. and Subsidiaries  
San Diego, California

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of Mental Health Systems, Inc. and subsidiaries (collectively, the Organization), with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Organization's major federal programs for the fiscal year ended June 30, 2019. The Organization's major federal programs are identified in the summary of auditor's 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 the Organization'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 the 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 the Organization'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 the Organization's compliance.



***Opinion on Each Major Federal Program***

In our opinion, the Organization 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 the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with 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 the 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 the Organization's internal control over compliance.

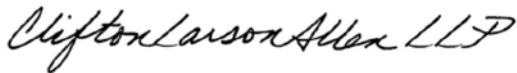
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 the 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.

This 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Schedule of Expenditures of Federal Awards**

We have audited the consolidated financial statements of the Organization as of and for the year ended June 30, 2019, and have issued our report thereon dated December 13, 2019, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance, 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



**CliftonLarsonAllen LLP**

Los Angeles, California  
December 13, 2019

**MENTAL HEALTH SYSTEMS, INC. AND SUBSIDIARIES  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2019**

---

**Section I – Summary of Auditors’ Results**

---

**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes        x   no

**Identification of Major Federal Programs**

CFDA Number(s)	Name of Federal Program or Cluster
93.778	Medical Assistance Program
14.881	Moving to Work Demonstration Program

Dollar threshold used to distinguish between Type A and Type B programs: \$   750,000  

Auditee qualified as low-risk auditee?   x   yes      \_\_\_\_\_ no

**MENTAL HEALTH SYSTEMS, INC. AND SUBSIDIARIES  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2019**

---

**Section II – Financial Statement Findings**

---

None

---

**Section III – Federal Award Findings and Questioned Costs**

---

None

---

**Section IV – Prior Audit Findings and Questioned Costs**

---

None

**MENTAL HEALTH SYSTEMS, INC. AND SUBSIDIARIES**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2019**

Federal Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor	Grant Award or Contract Number	Federal Expenditures
<b>Administrative Office of the U.S Courts</b>				
<b>Office of Probation and Pretrial Services:</b>				
FPP Barstow, Victorville, Yucca Valley MH	99.XXX	Federal Probation Program	0973-19-014	\$ 45,919
FPP Barstow, Victorville, Yucca Valley MH	99.XXX	Federal Probation Program	0973-2016-106	20,663
CHULA VISTA FPP- SUBSTANCE ABUSE	99.XXX	Federal Probation Program	0974-2016-SA02	28,122
CHULA VISTA FPP- MENTAL HEALTH	99.XXX	Federal Probation Program	0974-2019-MH02	139,307
CHULA VISTA FPP- MENTAL HEALTH	99.XXX	Federal Probation Program	0974-2016-MH02	13,406
UA NORTH COUNTY FPP	99.XXX	Federal Probation Program	0974-2016-SA08	12,945
Pre-Trial FPP (MH) - Southbay	99.XXX	Federal Probation Program	0974-18-006(MH)	105,925
SA SD Metro FPP SA03 (North County)	99.XXX	Federal Probation Program	0974-2019-SA03	116,776
				483,063
<b>Department of Education Office of Special Education and Rehabilitative Services:</b>				
Employment Services	84.126A	State of California	30758	642,432
<b>Department of Health and Human Services:</b>				
North Coastal Mental Health Clinic	93.778	County of San Diego	547336	1,915,015
North Inland Mental Health Clinic	93.778	County of San Diego	547337	1,361,072
VISTA BPSR	93.778	County of San Diego	547336	701,045
VISTA TAY	93.778	County of San Diego	547336	223,356
KINESIS Mental Health Clinic	93.778	County of San Diego	547337	765,603
STEPs ADOLESCENT	93.778	County of San Diego	549236	461,801
ACTION Central	93.778	County of San Diego	554865	277,462
ACTION East	93.778	County of San Diego	555095	562,464
City Star ACT	93.778	County of San Diego	556358	971,687
North Coastal ACT	93.778	County of San Diego	556419	664,462
One Stop TAY Center	93.778	County of San Bernardino	15-530	671,643
San Bernardino ACT	93.778	County of San Bernardino	18-389	355,730
Fresno IMPACT	93.778	County of Fresno	14-276	412,464
Family and Adult Alternatives	93.778	County of Fresno	18-690	100,609
Family and Adult Alternatives	93.778	County of Fresno	A16-360	42,594
Family and Youth Alternatives	93.778	County of Fresno	18-690	10,317
NORTH STAR ACT	93.778	County of San Diego	556420	979,204
FAMILIES FORWARD	93.778	County of San Diego	551162	2,683,763
MHS SCHOOL BASED EPSDT	93.778	County of San Diego	518748	376,368
CENTER STAR ACT	93.778	County of San Diego	547183	1,300,641
TBS SAN BERNARDINO	93.778	County of San Bernardino	16-413	614,458
SUCCESS FIRST - EARLY WRAP PROGRAM	93.778	County of San Bernardino	16-404	494,559
FRESNO JUVENILE TREATMENT	93.778	County of Fresno	a16-360	9,793
P.R.I.D.E	93.778	County of San Bernardino	17-337	23,879
CENTRAL VALLEY RRC	93.778	County of San Bernardino	17-337	17,657
NEEDLES OUTPATIENT SERVICES	93.778	County of San Bernardino	17-337	14,989
BIG BEAR OUTPATIENT	93.778	County of San Bernardino	17-337	14,181
YUCCA VALLEY OUTPATIENT	93.778	County of San Bernardino	17-337	21,616
BIG BEAR DRUG COURT	93.778	County of San Bernardino	14-591	12,769
JOSHUA TREE DRUG COURT	93.778	County of San Bernardino	14-591	32,256
SAN BERNARDINO CFC	93.778	County of San Bernardino	14-591	53,069
FONTANA CFC	93.778	County of San Bernardino	14-591	22,908
VICTORVALLEY CFC	93.778	County of San Bernardino	14-591	34,771
				16,204,206

See accompanying Notes to Schedule of Federal Awards.

**MENTAL HEALTH SYSTEMS, INC. AND SUBSIDIARIES**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2019**

Federal Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor	Grant Award or Contract Number	Federal Expenditures
<b>Department of Health and Human Services (Continued):</b>				
CAT+	93.297	San Diego Youth Services	1 TP1AH000110-02-00	170,140
North Coastal Mental Health Clinic	93.150	County of San Diego	547336	42,666
North Inland Mental Health Clinic	93.150	County of San Diego	547337	45,856
				<u>88,522</u>
Kern ACT-ION	93.275	County of Kern	275-2018	572,459
SAMHSA Fresno Juvenile Justice Center	93.958	County of Fresno	13-395	92,618
<b>Department of Health and Human Services:</b>				
NEEDLES PRIMARY PREVENTION	93.959	County of San Bernardino	15-400	\$ 163,645
NEEDLES RECOVERY CENTER	93.959	County of San Bernardino	15-320	150,467
YUCCA VALLEY RECOVERY CENTER	93.959	County of San Bernardino	15-320	110,735
Fresno Perinatal Residential (Fresno First)	93.959	County of Fresno	16-295-1	650,412
Family and Adult Alternatives	93.959	County of Fresno	18-691	22,342
Family and Youth Alternatives	93.959	County of Fresno	18-691	67,014
Floyd Farrow Behavioral Health Unit	93.959	County of Fresno	18-622	151,674
SAN BERNARDINO PRIMARY PREVENTION	93.959	County of San Bernardino	15-400	405,633
TEEN RECOVERY CENTER	93.959	County of San Diego	551085	725,696
FAMILY REC CTR RESIDENTIAL	93.959	County of San Diego	553434	588,301
SERIAL INEBRIATE PROGRAM	93.959	County of San Diego	554929	37,518
NORTH COUNTY DRUG COURT	93.959	County of San Diego	554861	51,703
EAST COUNTY DRUG COURT	93.959	County of San Diego	554863	48,370
SOUTH COUNTY DRUG COURT	93.959	County of San Diego	554862	67,231
CENTRAL VALLEY RECOVERY CENTER	93.959	County of San Bernardino	15-320	188,745
P.R.I.D.E	93.959	County of San Bernardino	17-337	55,340
CENTRAL VALLEY RRC	93.959	County of San Bernardino	17-337	40,921
NEEDLES OUTPATIENT SERVICES	93.959	County of San Bernardino	17-337	34,736
BIG BEAR OUTPATIENT	93.959	County of San Bernardino	17-337	32,864
YUCCA VALLEY OUTPATIENT	93.959	County of San Bernardino	17-337	50,094
				<u>3,643,442</u>
				20,771,387

See accompanying Notes to Schedule of Federal Awards.

**MENTAL HEALTH SYSTEMS, INC. AND SUBSIDIARIES**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2019**

Federal Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor	Grant Award or Contract Number	Federal Expenditures
<b>Department of Housing and Urban Development:</b>				
Fresno Housing Plus III	14.235		CA0975L9T141701	64,477
				<u>64,477</u>
Hacienda Housing	14.267	Federal-HUD	CA1567L9T141600	45,716
Hacienda Housing	14.267	Federal-HUD	CA1567L9T141701	52,412
NORTH COUNTY SAFE HAVEN	14.267	Federal-HUD	CA0708L9D011710	134,436
NORTH COUNTY SAFE HAVEN	14.267	Federal-HUD	CA0708L9D011811	30,969
CONTINUUM OF CARE I	14.267	County of San Diego	CA0693L9D011710	63,833
SHELTER PLUS CARE II	14.267	County of San Diego	CA0689L9D011704	43,766
SHELTER PLUS CARE II	14.267	Federal-HUD	CA0689L9D011805	30,851
SHELTER PLUS CARE IV	14.267	San Diego Housing Commission	HHI-19-05B	421,872
SHELTER PLUS CARE III	14.267	County of San Diego	CA0881L9D011703	76,407
SHELTER PLUS CARE IIIa	14.267	County of San Diego	CA0880L9D011703	44,529
MHS NEXT STEP	14.267	Federal-HUD	CA1698L9D011700	85,040
				<u>1,029,832</u>
SPONSOR BASED VOUCHERS VIP	14.881	San Diego Housing Commission	N/A - HAP	162,147
Sponsor Based Vouchers II	14.881	San Diego Housing Commission	N/A - HAP	318,683
ACTION Central SBS MH	14.881	San Diego Housing Commission	N/A - HAP	279,991
ACTION Central SBS	14.881	San Diego Housing Commission	N/A - HAP	416,856
Center Star [50] SBS Housing	14.881	San Diego Housing Commission	N/A - HAP	122,814
City Star ACT SBS Vouchers	14.881	San Diego Housing Commission	N/A - HAP	161,831
				<u>1,462,322</u>
				2,556,630
<b>Department of Justice:</b>				
Byrne JAG Alternatives to Detention	16.738	South Bay Community Services	MOU	141,925
Alternatives to Detention Title III	16.738	South Bay Community Services	MOU	35,485
				<u>177,410</u>
<b>Department of Labor:</b>				
Alternatives to Detention Title III	17.259	County of San Bernardino	18.338	120,728
				<u>120,728</u>
Total Expenditures of Federal Awards				<u><u>\$ 24,751,651</u></u>

See accompanying Notes to Schedule of Federal Awards.

**MENTAL HEALTH SYSTEMS, INC. AND SUBSIDIARIES**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2019**

**NOTE 1 BASIS OF PRESENTATION**

The schedule of expenditures of federal awards includes contract activity of the Organization and is presented on the accrual basis of accounting, which is the same basis of accounting used in the preparation of the financial statements.

The information in this schedule is presented in accordance with the requirements of the Uniform Guidance and agrees with the amounts in the financial statements.

**NOTE 2 INDIRECT COST RATE**

The Organization has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance, as the Organization has a negotiated rate for indirect costs.



