

# Needs Assessment

Contra Costa Behavioral Health Services (CCBHS) conducted a quantitative assessment of public mental health need in preparation for developing the Fiscal Year 2017-20 Mental Health Services Act (MHSA) Three Year Program and Expenditure Plan (Three Year Plan). This data driven analysis complements the Community Program Planning Process (CPPP), where interested stakeholders provided input on priority needs and suggested strategies to meet these needs.

Data was obtained to determine whether CCBHS was a) reaching the people it is mandated to serve, b) appropriately allocating its resources to provide a full spectrum of care, and c) experiencing any significant workforce shortfalls.

Benchmarks for the CCBHS target population were established for the county and county regions (East, Central, West) as well as by race/ethnicity, age group and identified gender to determine whether CCBHS was serving more or less than these benchmarks. Benchmarks for appropriate resourcing by level of mental health care, ranging from locked facilities to basic services for prevention and health maintenance, were also established to determine whether the level of funding CCBHS spent on each level met recommended standards. Finally, all CCBHS position classifications were reviewed to determine whether any significant shortfalls existed between authorized versus filled positions, staffing demographics, and bi-lingual staff.

Data analysis supports that CCBHS is serving the number of clients that approximate the estimated number of individuals requiring services, and serves more eligible clients than the majority of counties in California. This is based upon prevalence estimates and penetration rates of low income children with serious emotional disturbance and adults with a serious mental illness as compared with other counties. In addition, regions and sub-populations within Contra Costa County are generally appropriately represented, with the exception of Asian/Pacific Islanders, Latina/os, children ages 0-5 years, and adults ages 60 and over as being somewhat underrepresented in each region when compared to other sub-populations within Contra Costa County.

Fiscal Year 2015-16 expenditure data indicate services were available at every level of care as defined by the Level of Care Utilization System (LOCUS/CALOCUS). However, compared to benchmarks, CCBHS over spends on the most acute level of in-patient care (Level 6), and is below the benchmark in expenditures related to programs providing high intensity community-based services (Levels 4 and 5).

Workforce analysis indicates a significant shortage of psychiatry time, both in county positions as well as contract psychiatrists. Compounding the issue of filling vacant psychiatrist positions is that Contra Costa County reimburses psychiatrists at a lower rate than neighboring counties. Latina/o and Asian/Pacific Islander populations are under-represented among county staff when compared to the county population. Finally, CCBHS has incrementally increased the number of bilingual staff each year, and has made available as needed phone, in-person and video interpretation services.

This quantitative needs assessment suggests attention in the following areas:

- Strengthen outreach and engagement strategies for identified underserved populations across the county.
- Improve capacity to assist consumers move from locked facilities to community based services.
- Explore strategies to recruit and retain psychiatrists and staff representing underserved populations.

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## The Community Program Planning Process

Each year CCBHS utilizes a community program planning process to 1) identify issues related to mental illness that result from a lack of mental health services and supports, 2) analyze mental health needs, and 3) identify priorities and strategies to meet these mental health needs.

**CPAW.** CCBHS continues to seek counsel from its ongoing stakeholder body, entitled the Consolidated Planning Advisory Workgroup (CPAW). Over the years CPAW members, consisting of consumers, family members, service providers and representative community members, have provided input to the Behavioral Health Services Director as each Three Year Plan and Yearly Update has been developed and implemented. CPAW has recommended that the Three Year Plan provide a comprehensive approach that links MHSAs funded services and supports to prioritized needs, evaluates their effectiveness and fidelity to the intent of the Act, and informs future use of MHSAs funds. CPAW has also recommended that each year's Community Program Planning Process build upon and further what was learned in previous years. Thus the Three Year Plan can provide direction for continually improving not only MHSAs funded services, but also influencing the County's entire Behavioral Health Services Division.

**Community Forums.** CPAW has been the central planning and implementation resource for fielding each year's Community Program Planning Process. Last year's venue was to engage consumers and family members who participate in MHSAs funded Prevention and Early Intervention programs that provide outreach and engagement to underserved populations in their respective communities. This year's venue was to bring together via three community forums consumers, family members, service providers and interested community members by Contra Costa County region (West, Central, and East).

Over 300 individuals attended these three forums (October 6 in San Pablo, November 3 in Pleasant Hill, December 1 in Bay Point), and self-identified as one or more of the following:

- 23% - a consumer of mental health services
- 32% - a family member of a consumer of services
- 39% - a provider of mental health services
- 14% - an interested member of the community

Discussions. Participants actively discussed in small groups ten topical issues that were developed by consumer, family member and service provider representatives before the forums. Highlights of the discussions include:

- **What should services in my culture look like?**
  - Diversity is important, and cultural differences should be understood and respected in a non-judgmental way – need to be culturally humble. A diverse mental health workforce sends a message to non-dominant cultures that difference is honored.
  - We are getting more immigrants who need more support in understanding our laws.
  - Many of our immigrants come from war torn countries and suffer from post-traumatic stress disorder. Care providers need to understand how specific cultures deal with this disorder, as a common tendency is to hide mental illness.
  - Suggest using non-traditional means to gain trust and acceptance, such as music, art, multi-media, and gardening.
  - Suggest developing a cadre of paid and volunteer care providers of the same culture to go to people's homes, as people need to develop trust, and are often fearful of being subjected to legal action.
  - Youth, especially those with a non-heterosexual gender identity, are prone to bullying and are vulnerable to suicidal behavior.
  - For African and Hispanic Americans mental health care should be family centered and/or faith based.
  - Clinicians should understand the ramifications of assigning a mental illness diagnosis.
  - We need more clinicians who speak multiple languages – we are losing them to neighboring counties because of pay disparity.
  - The County should be current with race/ethnicity trends, where Latina/os are moving to the West and African Americans are moving to the Eastern part of the County.
  - Organizations, such as the Native American Health Center, should be educating mental health providers about the various Native American cultures.
  - Medication prescribers need to be sensitive to potential ethnic specific reactions.
  - We need to ensure that translated materials and language interpreters are sensitive to and being understood by the people needing this accommodation.
  
- **How can I get housing that I can afford?**

- The housing market is way too high to enable low income people to afford rents. We need rent control.
  - Section 8 housing is too difficult to navigate to be a resource.
  - Affordable housing often means unsafe housing.
  - People need access to the internet and help navigating the application process.
  - People searching for housing often need some form of stable short-term housing. Sometimes they may need to get help cleaning up and resting at these places so they can be presentable for interviews.
  - The east end of the County has the fastest growing population of people not being able to afford housing, and has the least resources to help with this problem.
  - Suggest a clearinghouse to assist individuals and their families to find affordable housing. Need to do a better job of sharing housing opportunity information. Need a one stop shopping approach, with a single application.
  - More shelter beds needed, especially in the wintertime when it is full.
  - Public dollars should go to non-profits with supportive housing expertise, rather than banks and developers.
  - More shared housing capacity should be developed, such as elders pooling resources, and families with mental health experience taking in individuals into their homes. Cities should permit “mother-in-law” units.
  - Re-purpose abandoned or foreclosed structures for affordable housing.
  - Increase the number of board and care homes.
  - Advocate for the Board of Supervisors to spend more dollars for housing.
  - Flexible funding needed to pay for credit checks, first/last month’s rent, moving in and out, and other expenses to enable individuals to obtain housing.
  - Organizations should partner to help people get and keep housing.
- **What should care look like for persons with serious mental illness who live in supportive housing?**
    - Services should be provided on site, or have a multi-disciplinary mobile team come to the sites. Mental health, substance abuse and primary health issues should be addressed holistically and in a coordinated fashion.
    - Include life skills support, such as budgeting and money management, cooking, cleaning, home maintenance and conflict resolution skills in order for individuals to keep their residence.
    - Care providers should partner with property managers to deal with behavior issues that might threaten an individual keeping their residency.

- For augmented board and cares specific attention should be given to medication regimens, if professional staff are not located on site.
  - Family members living off site should be welcomed and included, as appropriate, and emphasis and rules should be supportive of family reunification.
  - Support groups, such as twelve step, should be encouraged.
  - Daily meaningful activities, such as self-care regimens, hobby groups, parenting classes, field trips, gardening, site maintenance, pre-vocational activities, before and after school programs and social/cultural activities should be built in, whether at the site or arranged.
  - Case management should not drop off when a consumer is placed, but should complement on-site services.
  - Housing problems, such as bad food and bed bugs, can trigger mental health problems.
  - Before being discharged from psychiatric hospitals persons should have dedicated attention to preparation for living in a less restricted environment, even if it means prolonging their stay to acquire these skills and coping mechanisms.
  - It is important not to place supported living residences in high crime and drug environments.
  - Each supportive living arrangement should build into all of their activities the goal of improving a consumers living situation, to include moving out to better, more independent housing.
  - All of the above would require many more dollars allocated than is currently being budgeted.
- **What does help getting to and from services look like?**
    - Services are too spread out in the County to be accessible. Many countywide services are located in central county, where public transportation is not available to the east and west ends of the County.
    - Using BART/buses can be daunting. Coaching to use public transportation independently would be helpful, to include coping with fears, safety concerns, and responding appropriately to bullying and discrimination.
    - Becoming eligible for discount passes can be difficult. Assistance in becoming eligible would be helpful, as well as the funding to be able to afford vouchers.
    - Suggest a shuttle service that stops at common safe stops, and coordinates with people who live in close proximity to each other, and when people have health/mental health appointments.
    - Assist individuals connect with each other so they can ride together.

- Coordinate appointment scheduling around public transportation schedules.
  - Explore voucher system with Uber/Lyft as a means of ride sharing door to door. Expand their business model to include minors.
  - Continue moving mental health care out to common safe spots, such as schools, colleges, health centers, so that care is brought closer to where consumers live.
  - Assist individuals connect with each other so they can ride together.
  - Coordinate appointment scheduling around public transportation schedules.
  - Explore voucher system with Uber/Lyft as a means of ride sharing door to door. Expand their business model to include minors.
  - Continue moving mental health care out to common safe spots, such as schools, colleges, health centers, so that care is brought closer to where consumers live.
  - Expand volunteer services so that drivers can transport consumers.
  - Advocate with transit authorities for more accessible public transportation routes and provide more benches and shelters.
  - Use smart phones to assist with linking to directions and public transportation availability.
- **Helping family members navigate mental health, medical, and alcohol and drug services – what should that look like?**
    - These services are housed separately, have different eligibility requirements, have different treatment approaches, are poorly coordinated both within themselves and with the education, social services and criminal justice systems, and often have differing, lengthy waiting periods before treatment happens. This is overwhelming for family members.
    - Care providers should work together to provide a more coordinated, whole person team approach that considers and responds to all co-occurring disorders that affect a person simultaneously, to include mental illness, developmental disabilities, health issues, and drug and alcohol problems.
    - Funding streams for these resources should be coordinated such that eligibility does not interfere with or prevent appropriate response and treatment by care providers.
    - Family members of consumers should be included as part of the treatment team, with assistance provided for them to become powerful natural supports in the recovery of their loved ones.
    - Resources should be allocated to establish paid staff to 1) support family members access and navigate current treatment systems, 2) develop family members with lived experience to act as subject matter experts in a volunteer capacity to educate and support other family members in understanding and

best participating in the different systems of care, 3) provide outreach and education to the community to reduce stigma and discrimination pertaining to mental illness, and 4) partner with other organizations to increase community involvement and support in the care of persons with mental illness.

- Support and education groups for families specific to different cultures and languages need to be increased throughout the County.
  - Family supports need to be developed in and by the various communities in the County, and need to be culturally and linguistically accessible to the families served, irrespective of their ability to pay.
  - Provide a single place of contact in each region of the county for family members to obtain assistance with mobilizing treatment resources for their loved ones.
- **What should emotional support for family members look like?**
    - The biggest support comes from families who have been through similar experiences and who understand what a family is going through.
    - Mental illness affects the entire family, so emotional support should be for everyone, including the siblings.
    - Families often see disturbing behavior and don't recognize that there is a mental illness going on. Early education and awareness is key to de-stigmatizing, learning coping mechanisms and getting loved ones the help they need. When first encountering mental illness they don't know what to do.
    - Learning self-care is empowering.
    - Most helpful is respite care for parents to have a break.
    - Help in understanding, accessing and navigating services is a tremendous emotional support.
    - It is important for people providing emotional support to families to be culturally humble and honor a family's personal beliefs.
    - NAMI has perfected how to support family members and should be funded to expand this support to paid staff. Operating with only volunteers, NAMI has been limited in what they can do; especially providing family support in the east, west and southern portions of the county.
    - Providing NAMI funding would enable expanding outreach to families of youth and adults in the criminal justice system.
    - Recommend providing psychotherapy for family members who have a loved one experiencing mental illness.
  - **How should public mental health partner with the community when violence and trauma occur?**



- Schools can identify children traumatized and at risk, but teachers and staff are not equipped to adequately care for the child and their family. Via wraparound funding behavioral health should partner with education on site and in the homes to provide needed mental health services.
- Children under five and kids with special needs are particularly vulnerable, and are often overlooked.
- Persons who are homeless are in continuous trauma.
- There appears to be a recent increase in violence toward immigrants, Muslims and persons who identify themselves as lesbian, gay, bi-sexual, transgender or who question their sexual identity or gender. There is increased fear among these individuals.
- Mental health care should be extended to teachers, police, church staff, and other community organization first responders, as they are dealing with trauma as well. Working closely with the police is especially helpful.
- Care should be brought to the community by staff who are trusted and culturally and linguistically responsive. Non-labeling and confidentiality are most important.
- Care providers who are not properly trained, ill-suited, or abuse the power of their position can do more damage than the trauma itself.
- Relationships and trust should be established with community first responders before violence occurs, through training, workshops and community events.
- First responders need better information regarding what mental health resources are present in their community, and how to access and navigate them.
- The key role of drugs and alcohol leading to violence need to be recognized and included as part of the mental health care.
- Attention should be focused on the perpetrators, in order to break the cycle of violence.
- Some sort of infrastructure needs to be built such that mental health professionals can respond quickly when community trauma occurs.
- Service should be provided immaterial of whether the family has insurance.
- Mental health professionals should be aware and prepared to address learned desensitization, stigma of discussing feelings regarding experienced violence, and distrust of authority figures.
- All behavioral health staff should stay current with the latest in trauma informed response and care.
- Ending up in the County's psychiatric in-patient ward does not help the person, and often signals a failure to prevent hospitalization.

- **How do we care for young people who have both mental health and alcohol and drug problems?**
  - Currently there is no coordinated outpatient mental health and alcohol/drug treatment services for adolescents, and very limited in-patient treatment. This often leads to juvenile hall.
  - We should be providing all levels of care in one place, from intensive to continuing care.
  - First responders, such as mental health probation liaisons, delinquency boards, faith based groups and teachers trained to recognize symptoms can act as referral sources.
  - Should engage the whole family. Part of the therapy is education regarding addiction as being a “family disease”. Also, there is the reality of relapse when returning a youth to a family that is still using and abusing drugs and alcohol.
  - Successful graduates of treatment are ideal to act as peer mentors.
  - Best practices should be determined by the culture the youth is a part of.
  - Mental health and substance use disorder professionals need to be cross trained in each other’s disciplines, as well as how to work together as team.
  - Medi-Cal eligibility should not be a barrier, as the need in this age group is overwhelming and cuts across all levels of society.
  - Mental health providers should be able to bill Medi-Cal for substance use disorder treatment the same as they do for mental health disorders.
  - There should be a substance use disorder professional co-located at each regional mental health clinic.
  - School district administrators should be partnered with to establish as part of the district’s educational plan curricula regarding mental health/substance use disorders and the neuropsychiatry of addiction.
  - Marketing and education efforts should utilize more social media modes than current the method of flyers and other hard copy materials.
  
- **How do we help people who get better move to lower levels of care?**
  - There should be discussion of and planning for use of less acute levels of service right from the beginning, so that consumers are prepared to demonstrate higher levels of self-care as they move to lower levels of professional care.
  - Systems of care should be as flexible and non-judgmental as possible to reduce resistance (stigma and embarrassment) when higher levels are needed due to external factors. These setbacks, when properly handled, enable greater learning and better use of lower levels of care when the person is ready.

- All of our various programs need to do a better job of coordinating care and “warm hand offs” with each other.
- Mentoring plays an important role in people’s success. A single mentor with lived experience reinforcing the goal of self-sufficiency and supporting movement to different levels helps.
- As many levels of care in one place helps. Permanent supportive housing, with many levels of care on site, is a good model.
- Make sure that there is a lower level of care to go to and utilize. For example, returning to a gang as the only means for social connectivity is not helpful.
- Emphasizing spirituality as part of the healing process at all levels facilitates a deeper and unified approach to wellness, and assists in seeing a level of care as a milestone, and not an end in itself.
- Incorporating meaningful activity at all levels focuses on strengths, and can be built upon as one navigates care.
- Varying levels of employment, from volunteering, to subsidized employment, to competitive jobs in the community can support recovery.
- Recommend utilizing today’s tools of apps and social media to facilitate incorporation of self-care into daily health and mental health habits.
- Teaching life and social skills at all levels also is key to the recovery process.
- Inclusion and involvement of the family and other natural supports are important.
- The current model of state and federal reimbursements need to be addressed in order to incentivize counties to facilitate appropriate movement of consumers to lower cost treatment based upon their recovery progress, and not on the need of the system to save money. Current Medi-Cal billing makes this difficult.
- **What community mental health needs and strategies would you like to discuss that have not been mentioned?**
  - Pre-employment services need to be expanded so that people have the whole range of activities that can prepare them for employment, to include volunteer experiences and internships. These services are particularly lacking for transitional age youth. Suggest partnering with the Career Resource Centers throughout the county.
  - Aging felons are coming out of prison after experiencing many years of trauma and do not have any place to go or any support system.
  - Young people experiencing a first psychotic break can receive effective treatment that enables recovery. This county needs funding to establish a first break program.
  - NAMI should receive financial support to support and educate families of persons with mental health issues.

- The hearing impaired need mental health services.
- Many immigrants and undocumented persons are now fearful and distrustful of the system. We need to provide safe spaces for them to get the care they need.
- We need a substance use detoxification program in each region of the county that includes mental health treatment.
- We cannot get any psychiatry time in our part of the county.
- Would like one stop centers that are inclusive and inviting, such as senior centers and the Family Justice Center.
- People need to have services and supports in their native language.
- Children with special needs, such as learning and developmental disabilities have a hard time getting mental health services.
- Money management, or benefits counseling is no longer offered and is sorely need for consumers so that they can access and navigate financial benefits, manage their money, and not get taken advantage of.
- Faith based spiritual work should be included as part of the recovery process.
- Foster youth mental health services are lacking.
- Youth need safe places to go where they see other youth that look like them and mental health discussions are normalized to reduce stigma and discrimination.
- Expand the SPIRIT program to support internships outside of behavioral health settings. Consider internships before as well as after the classroom training.
- More adequate psychiatric emergency facilities are needed.
- Children out of county placements are a hardship for the family.
- Parents of adult children with serious mental illness could use respite care.

As part of the event participants were then asked to prioritize via applying dot markers the following identified needs from previous years' community program planning processes. This provides a means for evaluating perceived impact over time of implemented strategies to meet prioritized needs. Needs are listed in order of priority as determined by forum participants, with previous Three Year Plan rankings provided for comparison.

- 1. More housing and homeless Services.** (Previous rank: 1) The chronic lack of affordable housing make this a critical factor that affects the mental health and well-being of all individuals with limited means. However, it is especially deleterious for an individual and his/her family who are also struggling with a serious mental illness. A range of strategies that would increase housing availability include increasing transitional beds, housing vouchers, supportive housing services, permanent housing units with mental health supports, staff

assistance to locate and secure housing in the community, and coordination of effort between Health, Housing and Homeless Services and CCBHS.

- 2. More support for family members and loved ones of consumers.** (Previous rank: 11) Critical to successful treatment is the need for service providers to partner with family members and significant others of loved ones experiencing mental illness. Stakeholders continued to underscore the need to provide families and significant others with education and training, emotional support, and assistance with navigating the system.
- 3. Better coordination of care between providers of mental health, substance use disorders, homeless services and primary care.** (Previous rank: 3) Integrating mental health, primary care, drug and alcohol, homeless services and employment services through a coordinated, multi-disciplinary team approach has been proven effective for those consumers fortunate to have this available. Often cited by consumers and their families was the experience of being left on their own to find and coordinate services, and to understand and navigate the myriad of eligibility and paperwork issues that characterize different service systems. Also cited was the difficulty of coordinating education, social services and the criminal justice systems to act in concert with the behavioral health system.
- 4. Children and youth in-patient and residential beds.** (Previous rank: 6) In-patient beds and residential services for children needing intensive psychiatric care are not available in the county, and are difficult to find outside the county. This creates a significant hardship on families who can and should be part of the treatment plan, and inappropriately strains care providers of more temporary (such as psychiatric emergency services) or less acute levels of treatment (such as Children's' clinics) to respond to needs they are ill equipped to address. Additional funding outside the Mental Health Services Fund would be needed to add this resource to the County, as in-patient psychiatric hospitalization is outside the scope of MHSA.
- 5. Finding the right services when you need it.** (Previous rank: 8) Mental health and its allied providers, such as primary care, alcohol and other drug services, housing and homeless services, vocational services, educational settings, social services and the criminal justice system provide a complexity of eligibility and paperwork requirements that can be defeating. Just knowing what and where services are can be a challenge. Easy access to friendly, knowledgeable individuals who can ensure connection to appropriate services is critical.

- 6. Improved response to crisis and trauma.** (Previous rank: 4) Response to crisis situations occurring in the community needs to be improved for both adults and children. Crisis response now primarily consists of psychiatric emergency services located at the Contra Costa Regional Medical Center (CCRMC). There are few more appropriate and less costly alternatives.
- 7. Support for peer and family partner providers.** (Previous rank: 7) CCBHS was acknowledged for hiring individuals who bring lived experience as consumers and/or family members of consumers. Their contributions have clearly assisted the County to move toward a more client and family member directed, recovery focused system of care. However, these individuals have noted the high incidence of turnover among their colleagues due to exacerbation of mental health issues brought on by work stressors, and lack of support for career progression. Individuals in recovery who are employed need ongoing supports that assist with career progression, and normalizes respites due to relapses.
- 8. Intervening early in psychosis.** (Previous rank: 5) Teenagers and young adults experiencing a first psychotic episode are at risk for becoming lifelong consumers of the public mental health system. Evidence based practices are now available that can successfully address this population by applying an intensive multi-disciplinary, family based approach. A proposed strategy is to expand the target population now served by Project First Hope from youth at risk for experiencing a psychotic episode to include those who have experienced a “first break”.
- 9. Getting care in my community, in my culture, in my language.** (Previous rank: 9) Focus groups underscored that mental health stigma and non-dominant culture differences continue to provide barriers to seeking and sustaining mental health care. Emphasis should continue on recruiting and retaining cultural and linguistically competent service providers (especially psychiatrists), training and technical assistance emphasis on treating the whole person, and the importance of providing on-going staff training on cultural specific treatment modalities. Also, culture-specific service providers providing outreach and engagement should assist their consumers navigate all levels of service that is provided in the behavioral health system. Transition age youth, to include lesbian, gay, bi-sexual, transgender and questioning youth, who live in at-risk environments feel particularly vulnerable to physical harassment and bullying. Stakeholders

continued to emphasize MHSA's role in funding access to all levels of service for those individuals who are poor and not Medi-Cal eligible.

- 10. Assistance with meaningful activity.** (Previous rank: 2) Stakeholders underscored the value of engaging in meaningful activity as an essential element of a treatment plan. Youth in high risk environments who are transitioning to adulthood were consistently noted as a high priority. For pre-vocational activities, suggested strategies include providing career guidance, assistance with eliminating barriers to employment, and assistance with educational, training and volunteer activities that improve job readiness. Stakeholders highlighted the need for better linkage to existing employment services, such as job seeking, placement and job retention assistance. For daily living skills, suggested strategies include assistance with money and benefits management, and improving health, nutrition, transportation, cooking, cleaning and home maintenance skill sets.
- 11. Getting to and from services.** (Previous rank: 10) The cost of transportation and the County's geographical challenges make access to services a continuing priority. Flexible financial assistance with both public and private transportation, training on how to use public transportation, driving individuals to and from appointments, and bringing services to where individuals are located, are all strategies needing strengthening and coordinating.
- 12. Care for homebound frail and elderly.** (Previous rank: 14) Services for older adults continue to struggle with providing effective treatment for those individuals who are homebound and suffer from multiple physical and mental impairments. Often these individuals cycle through psychiatric emergency care without resolution.
- 13. Serve those who need it the most.** (Previous rank: 12) Through MHSA funding the County has developed designated programs for individuals with serious mental illness who have been deemed to be in need of a full spectrum of services. These are described in the full service partnership category of the Community Services and Supports component. In spite of these programs, stakeholders report that a number of individuals who have been most debilitated by the effects of mental illness continue to cycle through the most costly levels of care without success.
- 14. Help with moving to a lower level of care as people get better.** (Previous rank: 13) Levels of care range from in-patient hospitalization to intensive case

management to therapy and medication to self-care recovery services. Stakeholders (both care providers and receivers) consistently cited the difficulty in moving from one level of care to another. Consumers often cited the disincentive to getting better, as it meant loss of care altogether. Consumers and their families indicated that this system inattention to level of care movement often interfered with the important work of minimizing or eliminating the level of psychotropic medications needed to maintain recovery and wellness. Often a “meds only” service response was not responsive to appropriate lower levels of medication and/or psychosocial support alternatives. Care providers indicated that they faced the choice of either ending service or justifying continuance of a more intensive level of care than was needed. Continuity of care from a more intensive to a less intensive level and vice-versa need to be improved.

**15. Better communication, program and fiscal accountability to enable stakeholder participation.** (Previous rank: 15) The stakeholder community has requested CCBHS to provide more transparent and ongoing program and fiscal information and decision-making in order to better understand what is working well, what needs to improve, and what needs to change in order to address identified priority needs. This would enable a better working partnership in planning, implementation and evaluation between consumers, their families, service providers, and administration.

**Summary.** The community program planning process identifies current and ongoing mental health service needs, and provides direction for MHSA funded programs to address these needs. It also informs planning and evaluation efforts that can influence how and where MHSA resources can be directed in the future.

The full complement of MHSA funded programs and plan elements described in this document are the result of current as well as previous community program planning processes. Thus, this year’s planning process builds upon previous ones. It is important to note that stakeholders did not restrict their input to only MHSA funded services, but addressed the entire health and behavioral health system. The MHSA Three Year Program and Expenditure Plan operates within the laws and regulations provided for the use of the Mental Health Services Act Fund. Thus, the Three Year Plan contained herein does not address all of the prioritized needs identified in the community program planning process, but does provide a framework for improving existing services and implementing additional programs as funding permits.



## Workforce Education and Training

Workforce Education and Training is the component of the Three Year Plan that provides education and training, workforce activities, to include career pathway development, and financial incentive programs for current and prospective CCBHS employees, contractor agency staff, and consumer and family members who volunteer their time to support the public mental health effort. The purpose of this component is to develop and maintain a diverse mental health workforce capable of providing consumer and family-driven services that are compassionate, culturally and linguistically responsive, and promote wellness, recovery and resilience across healthcare systems and community-based settings.

The County's Workforce, Education and Training Component Plan was developed and approved in May 2009, with subsequent yearly updates. The following represents funds and activities allocated in the categories of 1) Workforce Staffing Support, 2) Training and Technical Assistance, 3) Mental Health Career Pathway Programs, 4) Internship Programs, and 5) Financial Incentive Programs.

### Workforce Staffing Support

- 1) Workforce Education and Training Coordination. County staff are designated to develop and coordinate all aspects of this component. This includes conducting a workforce needs assessment, coordinating education and training activities, acting as an educational and training resource by participating in the Greater Bay Area Regional Partnership and state level workforce activities, providing staff support to County sponsored ongoing and ad-hoc workforce workgroups, developing and managing the budget for this component, applying for and maintaining the County's mental health professional shortage designations, applying for workforce grants and requests for proposals, coordinating intern placements throughout the County, and managing the contracts with various training providers and community based organizations who implement the various workforce education and training activities.
- 2) Supporting Family Members. For the Three Year Plan a cadre of volunteers will be recruited, trained and supervised for the purpose of supporting family members and significant others of persons experiencing mental illness. Critical to successful treatment is the need for service providers to partner with family members and significant others of loved ones experiencing mental illness. Family members of consumers should be provided with assistance to enable them to become powerful natural supports in the recovery of their loved ones. Stakeholders continue to underscore the need to provide families and significant others with education and training, emotional support, and assistance with navigating the behavioral health system. Via a competitive Request for

Qualifications process CCBHS will seek an organization to recruit, train and develop family members with lived experience to act as subject matter experts in a volunteer capacity to educate and support other family members in understanding and best navigating and participating in the different systems of care.

- 3) Senior Peer Counseling Program. The Senior Peer Counseling Program within the Contra Costa Mental Health Older Adult Program recruits, trains and supports volunteer peer counselors to reach out to older adults at risk of developing mental illness by providing home visits and group support. Two clinical specialists support the efforts aimed at reaching Latina/o and Asian American seniors. The volunteers receive extensive training and consultation support.

### **Training and Technical Support**

- 1) Staff Training. Various individual and group staff trainings will be funded that support the values of the Mental Health Services Act. As a part of the MHSA community program planning process, staff development surveys, CCBHS's Training Advisory Workgroup and Reducing Health Disparities Workgroup, stakeholders identified six staff training and training-related themes; 1) Client Culture, 2) Knowledge and Skills, 3) Management, 4) Orientation, 5) Career Development, and 6) Interventions/Evidence Based Practices. Within these themes a number of training topics were listed and prioritized for MHSA funding in the Three Year Plan.
- 2) NAMI Basics/Faith Net/Family to Family (Familia de Familia). NAMI-Contra Costa will offer these evidence based NAMI educational training programs on a countywide basis to culturally diverse family members and care givers of individuals experiencing mental health challenges. These training programs are designed to support and increase family members' knowledge of mental health issues, navigation of systems, coping skills, and connectivity with community resources that are responsive and understanding of the challenges and impact of mental illness on the entire family.
- 3) Crisis Intervention Training. CCBHS partners with the County's Sheriff's Department to provide three day Crisis Intervention Trainings twice a year for law enforcement officers so that they are better able to respond safely and compassionately to crisis situations involving persons with mental health issues. Officers learn from mental health professionals, experienced officers, consumers and family members who advise, problem-solve and support with verbal de-escalation skills, personal stories, and provide scenario-based training on responding to crises.
- 4) Mental Health First Aid Instructor Training. CCBHS will be engaging the National Council to train staff to become instructors for Mental Health First Aid. These instructors will then provide Mental Health First Aid Training to community and

faith based organizations and agencies who are often first responders to community trauma, violence or natural disaster. Mental Health First Aid is a proprietary evidence based in-person training for anyone who wants to learn about mental illnesses and addictions, including risk factors and warning signs. This eight hour training teaches participants a five step action plan to help a person in crisis connect with professional, peer, social, and self-help care. Participants are given the opportunity to practice their new skills and gain confidence in helping others who may be developing a mental health or substance use challenge, or those in distress. The staff instructors will be part of CCBHS's Emergency Response Team, with liaison responsibilities to these first responder entities, should the Emergency Response Team be activated.

### **Mental Health Career Pathway Program**

The Service Provider Individualized Recovery Intensive Training (SPIRIT) is a college accredited recovery oriented, peer led classroom and experiential-based program for individuals with lived mental health experience as a consumer or a family member of a consumer. This classroom and internship experience leads to a certification for individuals who successfully complete the program, and is accepted as the minimum qualifications necessary for employment within CCBHS in the classification of Community Support Worker. Participants learn peer counseling skills, group facilitation, Wellness Action Plan (WRAP) development, wellness self-management strategies and other skills needed to gain employment in peer provider and family partner positions in both county operated and community based organizations. The Office for Consumer Empowerment (OCE) offers this training annually, and supplements the class with a monthly peer support group for those individuals who are employed by the County in various peer and family partner roles.

For the Three Year Plan the SPIRIT Program has been expanded to provide support and assistance with placement and advancement for SPIRIT graduates consistent with their career aspirations.

### **Internship Programs**

CCBHS supports internship programs which place graduate level students in various county operated and community based organizations. Particular emphasis is put on the recruitment of individuals who are bi-lingual and/or bi-cultural, and individuals with consumer and/or family member experience. CCBHS provides funding to enable up to 75 graduate level students to participate in paid internships in both county operated and contract agencies that lead to licensure as a Marriage and Family Therapist (MFT), Licensed Clinical Social Worker (LCSW), Clinical Psychologist and Mental Health Nurse Practitioner. These County financed internships are in addition to the state level workforce education and training stipend programs that are funded by the California

Office of Statewide Health Planning and Development. This state funded stipend program requires that participants commit to working in community public mental health upon graduation. The County's assessment of workforce needs has determined that a combination of state and locally financed internships has enabled the County and its contractors to keep pace with the annual rate of turnover of licensed staff.

### **Financial Incentive Programs**

- 1) MHLAP. CCBHS will participate in the state level workforce, education and training funded Mental Health Loan Assumption Program (MHLAP) until it sunsets in 2018. Administered by the Office of Statewide Health Planning and Development, this program makes annual payments of up to \$10,000 to an educational lending institution on behalf of an employee who has incurred debt while obtaining education. The recipient is required to work in the public mental health system for a year (up to five years) before a payment is made.
- 2) Loan Forgiveness Program. For the Three year Plan CCBHS will also implement a County funded Loan Forgiveness Program that specifically addresses critical psychiatry shortages, and provides potential career advancement opportunities for CCBHS Community Support Workers performing in the roles of peer provider and family partner. The recently completed Needs Assessment of workforce staffing shortages revealed that only 43% of authorized County psychiatrist positions were filled in FY 2015-16. Contracts for non-county psychiatrist time have been utilized to make up the shortage, but actual utilization falls significantly short of what is authorized. While all county mental health programs struggle to be competitive with the private sector for psychiatry time, Contra Costa's pay for psychiatrists, both county and contract psychiatrists, significantly lags behind the pay provided by neighboring Bay Area county mental health programs. CCBHS will partner with the California Mental Health Services Authority (CalMHSA) to administer a loan forgiveness program patterned after the state level MHLAP, but differing in providing flexibility in the amount awarded each individual, and the County selecting the awardees based upon workforce need, such as psychiatrists.

# Mental Health Services Act (MHSA)

## Program and Fiscal Review – Augmented Board & Care

- I. **Date of On-site Review:** May 9, 2016  
**Date of Exit Meeting:** July 29, 2016
  
- II. **Review Team:** Stephanie Chenard, Steven Blum
  
- III. **Name of Program:** Divine’s Home  
2430 Bancroft Lane  
San Pablo, CA 94806
  
- IV. **Program Description.** The County contracts with Divine’s Homes, a licensed board and care operator, to provide additional staff care to enable those with serious mental illness to avoid institutionalization and enable them to live in the community.
  
- V. **Purpose of Review.** Contra Costa Behavioral Health Services 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 board and care facility. 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 board and care facility in order to review past and current efforts, and to plan for the future.
  
- VI. **Summary of Findings.**

Topic	Met Standard	Notes
1. Deliver services according to the values of the MHSA	Yes	Services promote recovery, wellness and resiliency.
2. Serve the agreed upon target population.	Yes	Residents meet target population.

3. Provide the services for which funding was allocated.	Yes	Divine's Home provides quality supportive housing that is integrated into the larger community.
4. Meet the needs of the community and/or population.	Yes	Residents verify services meet their needs.
5. Serve the number of individuals that have been agreed upon.	Yes	Divine's Home has been serving residents placed there as needed by the County.
6. Achieve the outcomes that have been agreed upon.	Yes	The augmented services as outlined in the individual County Augmented Board and Care Services Agreement are being performed.
7. Quality Assurance	Partially Met	New measures should be identified for assessing quality programming and record keeping.
8. Ensure protection of confidentiality of protected health information.	Yes	The program is HIPAA compliant.
9. Staffing sufficient for the program	Yes	Level and quality of staff supports program's identified service level.
10. Annual independent fiscal audit	N/A	This facility is not large enough to require annual audits.
11. Fiscal resources sufficient to deliver and sustain the services	Yes	Organization capable of financially sustaining the program
12. Oversight sufficient to comply with generally accepted accounting principles	Not Met	The facility does not keep bookkeeping records as required in their contract with the County.

13. Documentation sufficient to support invoices	Not Met	The facility does not keep bookkeeping records as required in their contract with the County.
14. Insurance policies sufficient to comply with contract	Yes	Policies sufficient and current
15. Effective communication between contract manager and contractor	Partially Met	County needs to expand liaison role to facility to enable regular, coordinated program and contract communication.

**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, and service provider interviews.

**Discussion.** As part of the site visit the three residents who receive augmented services were interviewed. We also spoke to the owner and one staff person.

Consumer Interviews:

We met and talked to the three residents who receive augmented services for severe or persistent mental illness. One of the residents was not ambulatory, and had a difficult time communicating, so the interview was largely with the other two residents. The residents both seemed quite happy with the facility and staff. The residents had been there ranging from three to ten years. Both residents we spoke with seemed to be appreciative of the facility, staff, and daily activities in which they had the opportunity to participate. Both residents also reported that they perceived their medication to be handled well by the facility and their needs met. While one of the residents reported that a relative visited monthly and took her out shopping, both residents did express the desire to have more offsite or outdoor activities. The facility administrator confirmed that she takes out the residents on outings every other week. However, moving forward, it is suggested that more supervised outings and activities be included in the schedule to help alleviate potential isolation and help maintain activity and occupation for the residents.

Staff Interviews:

We spoke individually to the facility administrator, and one daytime caregiver. The administrator indicated that she is responsible with assisting the residents with scheduling and taking everyone to their appointments. She is also the one who takes them on outings approximately every other week. The daytime caregiver detailed that she prepared the three daily meals for the residents. She menu planned a few days in advance, and often asked the residents what they wanted. Morning medication is often given with breakfast. Evening medication is given an hour or so before bed. The administrator indicated she has staff who stay overnight, but they were not present at the time of our visit.

**Results.** Divine's Home staff appear to implement services according to the values of the Mental Health Service Act.

2. **Serve the agreed upon target population.** For Augmented Board and Care facilities, does the program serve adults with a serious mental illness. Does the program serve the agreed upon target population (such as age group, underserved community).

**Method.** Compare the program description, service work plan, and individual services agreements with the current client census.

**Discussion.** The current and past several months of monthly rosters of program participants was compared against the list of clients in the CCBHS claims system to identify program participants that have an active case in the adult CCBHS system. MESA only pays for program participants who are adults with an open case in the CCBHS system and include housing with augmented care services as part of their service plan.

**Results.** Divine's Home serves the agreed upon target population, as current residents were verified as open, eligible clients in the CCBHS system.

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 individual services agreements with the current client census.

**Discussion.** A few of the original individual client referrals from case managers were not available, due to the existing clients being longtime residents. These referral forms articulated the augmented services for which the County and Divine's originally agreed upon. However, the program appears to provide the number and type of services that are appropriate for the observed acuity level of the clients.

**Results.** Appropriate augmented board and care services are provided by Divine's Home.



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.

**Discussion.** These residential services have been authorized by the Board of Supervisors after a community program planning process identifying housing services as a priority need, and augmented board and care facilities as a strategy to meet this priority need. Consumer interviews indicate that Divine's Home is meeting their needs.

**Results.** Divine's Home appears to be meeting the needs of the population for which it was 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 supporting documentation, such as contracts indicating number of beds approved, monthly census reports, and Individual Service Agreements.

**Discussion.** Supporting documentation indicates that Divine's home is licensed for 6 possible beds. Currently, 3 are being utilized by residents who fit the MHSA criteria.

**Results.** The program serves the number of individuals that have been placed in their facility by CCBHS.

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 monthly census reports, and Individual Service Agreements. Outcome domains include, full utilization of the facility, and consumer satisfaction/quality of life, recovery process towards independent living.

**Discussion.** Divine's Home is meeting most of the prescribed outcomes in the service agreement; namely, providing board and care with augmented services for County-referred individuals in the number mutually agreed upon. The staff perform a variety of augmented services including medication assistance, laundry, cleaning, and assistance with grooming/hygiene. Additionally, staff provide extra supervision to prevent residents from wandering off, ensure medication is taken as prescribed, and meals are eaten. However, it is noted in several of the residents' paperwork that range of motion activities are to be facilitated by staff, yet no such activities were mentioned by the staff, or residents. It is recommended going forward that a more consistent schedule of activities be incorporated into the residents' day to help keep them active.

**Results.** Divine's Home appears to be providing most of the services outlined in the County *Augmented Board and Care Services Agreement* and facility intake and admission agreement paperwork with the exception noted above.

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

**Method.** Review and report on results of Department of Social Services Community Licensing service incidence reporting, and other appropriate means of quality of service review. Also, review facility's grievance process. Compare with staff and consumer interviews.

**Discussion.** There have been 3 complaints investigated by the Department of Social Services Community Care Licensing service in the past 5 years and 16 site visits. The reports available from visits in the past year show findings around issues such as disrepair of flooring in the house, licensing fees not submitted in a timely manner, potentially dangerous items being accessible to residents with dementia (e.g., knives, matches, firearms, tools, etc.), and incomplete resident records – specifically around medication.

As noted by the Community Care Licensing evaluator, most of these issues were resolved quickly. However, it was noted by the MHSA review team during the program review visit that the medication paperwork had not been updated for 2-3 weeks prior to the site visit. The Community Care Licensing team has requested that the administrator correct and update paperwork, then fax to their offices. It is recommended that moving forward, the administrator put into place a more comprehensive check system to ensure these records are being updated daily.

When asked about the grievance process, both the residents and the staff felt they had clear direction of who to report concerns to, including escalating things through the management of the facility, and also who they could contact through

the county, or state. Further, information posters with grievance processes were posted very visibly in the common area, available for anyone in the household to consult, if needed.

**Results.** Divine's Home is participating positively with state and county agencies to identify and address current and potential issues. It is recommended that Divine's Home continue to review its practices to keep up with adequate safety matters and keep correct and accurate resident paperwork.

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 as a HIPAA Business Associate, 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. Review facility's privacy policies.

**Discussion.** Divine's Home administrator demonstrated their protocol as well as provided their written policy for protection of patient health information. All were in accordance with the HIPAA Business Associate service contract attachment.

**Results.** Divine's Home appears to be in compliance 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 staff list, staff interviews and duty statements.

**Discussion.** A review of the staffing pattern indicates there appears to be sufficient staff for the program services provided. According to the staffing sheet provided by the facility, there is an administrator and a manager to represent management issues. The caregivers listed include one day, one evening, one on-call, and one live-in. During the site visit, there appeared to be a new caregiver, who was not listed on the employee roster. The job description and list of duties for the caretaker position listed requirements for the job, such as: valid CPR and First Aid Certificate; proof of fingerprinting; physical exam within 6 months of application, with a health screen form and TB test. However, when asked about these records, the administrator said that the employee who was there during the visit had not yet completed any of this required paperwork, but

was working with her towards achieving these things. The administrator was also unable to confirm whether she had these records for her other employees. **Results.** There appears to be sufficient dedicated staff to deliver services and be provided with appropriate administrative support, according to the employee roster. However, there seems to be inconsistency in hiring practices, and employee record keeping. It is recommended that the facility update its employees' certifications and keep the certificates on file.

10. **Annual independent fiscal audit.** Did the organization have an annual independent fiscal audit performed and did the independent auditors issue any findings. **(Only applicable to facilities that receive federal funding of \$500,000 or more per year.)**

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

**Discussion.** Not applicable.

**Results.** This section is not applicable to this location at the time of this review.

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 sampled invoices and supporting documentation. Interview fiscal manager of program or facility operator.

**Discussion.** Divine's Home is funded through the monthly rent paid for each resident, plus an additional monthly augmented service fee paid by MHSA, which is set according to the degree of extra support each individual resident requires. They have been in contract with the County since 1995, with augmentation contracts starting in 1998. These rates can change depending on how many days a resident is at the facility, and should be discounted if a resident is hospitalized during at any point in the month. However, when asked to produce invoices with supporting documentation over the past three years, the administrator was unable to produce any records of demands, invoices, or supporting documentation, stating that she discards all her records after she submits her monthly demands to the County. Nonetheless, a review was able to be done through the County's records of a sample of monthly demands. It is recommended moving forward that the administrator keep detailed records and supporting documentation, as required by the language of the contract with the County, for at least five years.

Divine's Home has asked for a rate increase, and the county has approved a 3% increase for their monthly augmentation rates.

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

**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 facility operator.

**Discussion.** A review of the sample invoices in the County's records seem to show that the facility is invoicing the County appropriately. However, as noted above, the lack of record keeping on the facility's part make it hard to determine how their books are being kept. It is recommended that the facility implement some kind of system, whether electronic, or hard records, to accurately reflect an appropriate journaling bookkeeping system.

**Results.** The facility does not appear to have an adequate or consistent form of record keeping.

**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 facility operator.

**Discussion.** The facility was not able to produce any financial records. Most of the review consisted of conversations with various County staff who have worked with the facility's invoicing. Some staff members have indicated that there had been inaccurate billing in the past (billing for days when residents were in the hospital, and not in the facility), but that these errors have not happened in the past few years. Echoing the recommendations made above, moving forward, it is recommended that the facility institute a record-keeping system that complies with the language of the contract with the County.

**Results.** Financial documentation is not sufficient to support the invoicing.

**14. 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.** Liability insurance certificates were reviewed. It is current with appropriate limits.

**Results.** Current insurance policies in effect are sufficient to comply with the contract.

**15. 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, contractor staff, Adult Services Program Chief, and Housing.

**Discussion.** The County has multiple staff interacting with Divine's Home staff. This includes Adult Services management negotiating monthly rates and contract limits, analysts to generate and process Divine's Home contracts and sign and forward submitted invoices, conservators to interact with Divine's Home staff regarding residents, County Housing Coordinators to attend to facility compliance issues, and MHSA staff performing program and fiscal reviews and issuing a report with findings and recommendations. This has the potential for creating challenges for Divine's Home staff when issues arise needing a timely, coordinated response with follow-up toward resolution.

**Results.** It is recommended that the County re-visit how it communicates with Divine's Home with the objective of strengthening the County's contract manager role as a central program and fiscal point of contact.

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

Divine's Home provides appropriate augmented board and care services to adults challenged with serious mental illness. It is an independent home, licensed to house up to 6 adults who need daily assistance. Housing has been identified as a high priority critical issue for the county, and Divine's Home provides a stable, supportive living environment. Many of the issues that have been identified seem to center on the lack of a solid record keeping system in the facility, and insufficient activities planned for the residents..

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

- The residents expressed a desire for activities outside of the house more than every other week. More outings and a schedule of activities for residents would address this issue, as well as potentially attend to the range of motion needs mentioned in the facility's admission paperwork for several of the residents.
- It is recommended that Divine's Home institute a process for double-checking medication paperwork daily. A plan of correction for this issue has been made by

the State Community Care Licensing agency, which can provide guidelines to the facility.

- It is recommended that Divine's Home update its employee records for current certifications and follow a consistent practice in hiring new caretakers.
- It is recommended that Divine's Home implement a book-keeping and record-keeping system for financial documents. This can be an electronic, off-the-shelf program that is backed up by the physical documents in a filing system. Whatever system the facility decides to adopt, it should reflect the financial records requirements in the language of the contract with the County.
- The County should strengthen the County's contract manager role in order to act as the County's central program and fiscal coordinator to Divine's Home, as well as provide assistance and oversight for connectivity and transition to the County's adult system of care.

**X. Next Review Date.** May 2019

**XI. Appendices.**

Appendix A – Program Profile

Appendix B – Service Work Plan

Appendix C – Employee Roster

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

Consumer Listing

Consumer, Family Member, Provider Interviews

County MHSA Monthly Financial Report

Individual Service Agreements for current consumers

Staff Listing, Required Licenses

Monthly Invoices with Supporting Documentation

Insurance Policies

Grievance Policy

Privacy Policy

MHSA Three Year Plan and Update(s)

# APPENDIX A

## Program Profile

### **Divine's Home**

Point of Contact: Maria Riformo.

Contact Information: 2430 Bancroft Lane, San Pablo, CA 94806.

#### **1. Program: Augmented Board and Cares – MHSA Housing Services - CSS**

The County contracts with Divine's Homes, a licensed board and care provider, to provide additional staff care to enable those with serious mental illness to avoid institutionalization and enable them to live in the community.

##### a. Scope of Services

- Augmented residential services.

a. Target Population: Adults aged 18 years and older who live in Central County, are diagnosed with a serious mental illness and are uninsured or receive Medi-Cal benefits.

b. Annual MHSA Payment Limit: \$ 64,800

c. Number served: For FY 14/15: 6 beds available.

d. Outcomes: To be determined.



# **APPENDIX B**

## **Service Work Plan**

SERVICE PLAN

Number 24-681-25(28)

1. **Service Specifications.** Contractor shall provide augmented residential services, including, but not limited to, room and board, and twenty-four (24) hour emergency residential care and supervision, as specified in the State regulations under which Contractor's facility is licensed, for eligible Clients who are specifically referred to Contractor for services hereunder by County's Behavioral Health Program staff (hereinafter, "Client"). Contractor will provide these services at her residential facility located at 2430 Bancroft Lane, San Pablo, California 94806 and 3831 La Colina Road, El Sobrante, California 94803 ("Residential Facility") subject to space limitations. Contractor:

- a. Hereby assures and certifies that she and her staff are specially trained, experienced, competent, and licensed to perform services as an adult residential facility, in accordance with California Code of Regulations, Title 22, Division 6, Sections 80065, 85065, and other applicable legal and regulatory requirements. Contractor's facility is licensed in good standing, and for the duration of the Contract shall maintain such license in good standing, with the Community Care Licensing Division of the California Department of Social Services;
- b. Shall provide augmented services to eligible Clients who require constant one-to-one supervision;
- c. Shall orally notify County's Behavioral Health Program Administration in advance of the date of any Client discharge initiated by Contractor;
- d. Shall orally inform County's Behavioral Health Program Administration whenever a Client begins or ends care in the Residential Facility under this Contract;
- e. Shall notify, in writing, County's Behavioral Health Program Staff of any change in her or her facility's status within three (3) days of such change;
- f. Shall submit to County a monthly invoice for each calendar month showing which Clients were receiving residential care under this Contract, and the last day of actual care for any Client who left the facility, or who ceased to be eligible for services under this Contract. County will pro-rate payment to Contractor for any Client in the event the Client does not reside at Contractor's facility the entire month;
- g. Shall provide the services of additional personnel as needed to assist the Client in residing in a community setting; and
- h. Shall orally inform County's Behavioral Health Program Administration whenever a Client's condition changes sufficiently to require a change in staffing level at Contractor's facility.

2. **Levels of Care.**

- a. The Level of Care status (Level I, Level II, Level III, and Level IV) of each Client shall be determined by County's Behavioral Health Director, or designee, using the quantified scoring scale set forth in the Behavioral Health Services Division's "Augmented Board and Care Policy", which is on file in the office of the Behavioral Health Services Division, and

Initials: *[Signature]* *[Signature]*  
Contractor County Dept.

SERVICE PLAN

Number 24-681-25(28)

incorporated herein by this reference. A copy of that Policy will be provided to Contractor upon request.

- b. County shall pay Contractor:
- (1) \$ 400 to 499 per month for a Level I client;
  - (2) \$ 500 to 599 per month for a Level II client;
  - (3) \$ 600 to 699 per month for a Level III client, *and*
  - (4) \$ 700 to 2,500 per month for a Level IV client.

The exact rate for each Client shall be determined by the County's Behavioral Health Director, or designee, in accordance with the Behavioral Health Services Division's "Augmented Board and Care Policy".

- c. The rate for each Client is subject to review and change by County on a quarterly basis. In the event that County's Behavioral Health Services Division staff determines that a Client's needs or level of augmented care have increased or decreased during any quarter, said rate for said Client shall be increased or decreased accordingly, including but not limited to a change in levels.

3. Third-Party Payment Liability. Contractor is solely responsible for any payments due from Contractor to third parties or for any liabilities, obligations, or commitments of Contractor arising from Contractor's performance of this Contract, including, but not limited to, any payments that Contractor may owe to contractors or other suppliers for goods and services received by Contractor. In no event shall County be responsible for any payments due from Contractor to third parties or for any liabilities, obligations, or commitments of Contractor arising from Contractor's performance of this Contract.

4. HIPAA Requirements. Contractor must comply with the applicable requirements and procedures established by the Health Insurance Portability and Accountability Act of 1996, and any modifications thereof, including, but not limited to, the attached HIPAA Business Associate Attachment, which is incorporated herein by reference.

Initials:                                            
Contractor County Dept.

# **APPENDIX C**

## **Employee Roster**

# PERSONNEL REPORT

### INSTRUCTIONS:

This form is intended for keeping a current roster of all the facility personnel, other adults and licensees residing in the facility, including backup persons, volunteers and licensees if administrator/director. Show licensee/certificate number if applicable for specialized staff (e.g., Social Worker and other consultant(s)). Show coverage for twenty-four hour supervision in residential facilities. Report any changes in personnel to the licensing agency as required by regulations. Send original to Licensing Agency and retain copy in facility file.

NAME OF FACILITY

DIVINE'S HOME

FACILITY TYPE

RCEB

FACILITY NUMBER

1071441217

PREPARED BY

Maria P. Riformo

DATE

12/11/15

A. STAFF SUBJECT TO FINGERPRINT REQUIREMENTS: The following staff members are subject to a criminal record clearance pursuant to Sections 1522, 1589.17 and 1596.071 of the Health and Safety Code. Fingerprints and a Child Abuse Central Index Check (LIC 198) shall be submitted to the Department of Justice prior to employment, residence or initial presence in the facility.

NAME	DATE EMPLOYED	JOB TITLE	DAYS AND HOURS ON DUTY		SPECIFY HOURS ON DUTY		DAYS AND HOURS ON DUTY		SPECIFY HOURS ON DUTY	
			DAYS	HOURS	FROM	TO	DAYS	HOURS	FROM	TO
Licensee/Administrator MARIA P. RIFORMO	1994	Administrator	M-F	9:00 AM - 1:00 PM						
HAILEY RIFORMO	1992	Manager	F-M	OPEN						
Madeline Riformo	2015	CAREGIVER	ON CALL							
Matthew Riformo	2013	CAREGIVER	M-F	6:00 PM - 9:00 AM						
Marilyn Torris	9-15	CAREGIVER	M-F	9:00 AM - 6:00 PM						
			F-TUES							
Newita Lancaster	3-16	CAREGIVER	LIVE IN							

LIC 500 (REV) (PUBLIC)

CONTINUED ON REVERSE

\*Applies only to facilities providing care and supervision to children.

# Mental Health Services Act (MHSA)

## Program and Fiscal Review – Augmented Board & Care

- I. **Date of On-site Review:** August 11, 2016  
**Date of Exit Meeting:** October 28, 2016
  
- II. **Review Team:** Stephanie Chenard, Joseph Ortega, Steve Blum
  
- III. **Name of Program:** United Family Care, LLC  
dba Family Courtyard  
2840 Salesian Avenue  
Richmond, CA 94804
  
- IV. **Program Description.** The County contracts with United Family Care, LLC (“Family Courtyard”), a licensed board and care operator, to provide additional staff care to enable those with serious mental illness to avoid institutionalization and enable them to live in the community.
  
- 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. Toward this end a comprehensive program and fiscal review was conducted of the above program. 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.

Topic	Met Standard	Notes
1. Deliver services according to the values of the MHSA	Yes	Services promote recovery, wellness and resiliency.
2. Serve the agreed upon target population.	Yes	Residents meet target population.
3. Provide the services for which funding was allocated.	Yes	Individual Augmentation agreements supporting contract need to support services that are provided.
4. Meet the needs of the community and/or population.	Yes	Residents verify services meet their needs.
5. Serve the number of individuals that have been agreed upon.	Yes	Family Courtyard has been serving residents placed there.
6. Achieve the outcomes that have been agreed upon.	Yes	The augmented services identified through monthly assessments are being performed.
7. Quality Assurance	Partially met	Appropriate policies and procedures are in place. Further, new measures have been identified for assessing quality programming.
8. Ensure protection of confidentiality of protected health information.	Yes	The program is HIPAA compliant.
9. Staffing sufficient for the program	Yes	Level and quality of staff supports program's identified service level.
10. Annual independent fiscal audit	N/A	This facility does not meet the federal funding threshold to require annual audits.

11. Fiscal resources sufficient to deliver and sustain the services	Yes	Organization capable of financially sustaining the program.
12. Oversight sufficient to comply with generally accepted accounting principles	Yes	Organization subscribes to generally accepted accounting principles.
13. Documentation sufficient to support invoices	Yes	Fiscal system is sound.
14. Insurance policies sufficient to comply with contract	Yes	Policies sufficient and current
15. Effective communication between contract manager and contractor	Partially Met	County needs to expand role of contract manager to enable regular, coordinated program and contract communication.

**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, and service provider interviews.

**Discussion.** As part of the site visit four residents were interviewed individually, and additional input was obtained by 24 consumers who completed a written survey prior to the site visits. We also spoke to several different staff members, including three staff from the management team and nine line staff.

Survey Results:

Questions	Responses: n=24				
	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	0
1. Help me improve my health and wellness.	Average score: 3.00 (n=24)				
2. Allow me to decide what my own strengths and needs	Average score: 3.05 (n=24)				



3. Work with me to determine the services that are most helpful	Average score: 3.13 (n=23)			
4. Provide services that are sensitive to my cultural background.	Average score: 2.84 (n=24)			
5. Provide services that are in my preferred language	Average score: 3.26 (n=23)			
6. Help me in getting needed health, employment, education and other benefits and services.	Average score: 3.44 (n=23)			
7. Are open to my opinions as to how services should be provided	Average score: 3.22 (n=23)			
8. What does this program do well?	<ul style="list-style-type: none"> <li>• Provide a clean home for me</li> <li>• Give appointments, send you to right doctor and also, give right medicine</li> </ul>			
9. What does this program need to improve upon?	<ul style="list-style-type: none"> <li>• Safety</li> <li>• Slow down when tripping and get all information right so you can be called a good hospital and decent staff</li> <li>• Food</li> </ul>			
10. What needed services and supports are missing?	<ul style="list-style-type: none"> <li>• Mental Health Services</li> <li>• Case Management</li> <li>• Clothing</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	Important	Somewhat Important	Not Important
	4	3	2	1
Average score: 3.15 (n=20)				
12. Any additional comments?	<ul style="list-style-type: none"> <li>• I really think nothing is missing or lost. I think your job is hard enough to do as is but your coping well and doing your best job possible.</li> <li>• It (the program) is not important to me because they haven't done for me to help me.</li> </ul>			

Consumer Interviews:

Each of the residents interviewed indicated that they were appreciative of the facility, staff, and daily activities they had the opportunity to participate in. The residents have been at the facility ranging from several months, to several years. The residents also reported that they perceived their medication to be handled well by the facility and their needs met. Some of the specific things the residents

indicated they liked in particular were: feeling safe, independence (freedom to be able to go out), social aspect of the facility, activities. However, they did express the desire to have more “community around food” (i.e., input on their meals, etc.). Certain residents also expressed the desire to have more involvement from their County case managers. Moving forward, it is recommended that facility staff engage the residents more in the planning of their daily program. It is also recommended that the facility staff communicate promptly with the County’s housing liaison if a resident needs more case management support.

#### Staff Interviews:

Staff interviewed ranged in job titles and duties. There was staff from the night shift, day caregivers, activity director, facilities, and kitchen. The staff indicated there was a regular weekly and daily activity calendar that was created every month, however, there is flexibility in the schedule to accommodate resident desires. The staff also engaged in money management activities for many of the residents. Many residents also left to go to programs offered during the day, such as the Wellness City by Recovery Innovations, or a day program through Guardian. Residents are usually driven by a staff escort to their medical and other health care appointments. Staff may occasionally take residents on shopping errands if there are no appointments. Meal plans are often created with the help of a dietician for residents with particular needs. Finally, the facility offers a “barbershop” service for the residents to help in their grooming.

The staff we spoke to gave the impression of being in tune with the medical and daily needs of the residents. While there seemed to be an increase in staff trainings on bigger medical issues, a desire was expressed for more training for all staff on day-to-day care, such as assisting residents in grooming and hygiene. **Results.** Family Courtyard staff appear to implement services according to the values of the Mental Health Service Act.

2. **Serve the agreed upon target population.** For Augmented Board and Care facilities, 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, service work plan, and individual services agreements with the current client census.

**Discussion.** As a matter of regular practice Family Courtyard staff verify with County staff that all residents funded under the MHSA met medical necessity and experienced serious mental illness. This referral and billing practice was

matched by verifying observation of residents participating in the consumer group meeting.

**Results.** The program serves the agreed upon target 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 individual services agreements with the current client census.

**Discussion.** The program appears to provide the number and type of services that have been agreed upon. However, the residential facility Service Work Plan does not reflect the services that were clearly evident at the site visit. There is a clear level of augmented services, particularly around medical and medication support, and basic living tasks that may be better delineated in the service work plan to reflect the degree of service provided.

**Results.** Appropriate augmented Board and Care services are provided by Family Courtyard with appropriate intensive mental health specialty services for the residents. However, the individual augmentation agreement language in the contract should more specifically identify the services that are provided.
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.

**Discussion.** These residential services have been authorized by the Board of Supervisors after a community program planning process identifying housing services as a priority need, and augmented board and care facilities as a strategy to meet this priority need. Consumer interviews indicate that Family Courtyard is meeting their needs.

**Results.** Family Courtyard appears to be meeting the needs of the population for which it was 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 supporting documentation, such as contracts indicating number of beds approved, monthly census reports, and Individual Service Agreements.

**Discussion.** Supporting documentation indicates that there are 61 possible beds open to the County, which are close to being fully utilized. The service work plan, however, does not capture the services that augment the board and care service in a manner that enable quantifying the services provided, and enabling program impact on residents to be determined and reported to the County.

**Results.** The program serves the number of individuals that have been placed in their facility by Contra Costa County.

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 monthly census reports, and Individual Service Agreements. Outcome domains include, full utilization of the facility, and consumer satisfaction/quality of life, recovery process towards independent living.

**Discussion.** The residents are evaluated on an annual basis in an Appraisal/Needs and Services Plan that specifies particular outcomes for each identified need for each individual consumer under conservatorship, as required by Department of Social Services Community Care Licensing. The objectives are clearly laid out for each resident in this document, and there are systems in place to assist with the evaluation of these plans. The residents have daily contact and interaction with facility staff. There are a variety of daily group activities scheduled that the residents can participate in, many of which promote well-being and self-reliance. One thing of note was that the property had an expansive back yard type of space. While this seemed to be utilized mostly as a smoking area, there is an opportunity for the facility to create some space for outdoor activities for the residents, such as gardening, games, or other outdoor recreation as desired.

**Results.** Family Courtyard appears to be providing the services outlined in the monthly assessments of needs conducted on each resident, with additional supported services to promote wellness, recovery, and self-reliance. It recommended that the facility engage its residents to determine what sort of outdoor activities and recreation could best utilize the space available, according to resident interest.

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

**Method.** Review and report on results of Department of Social Services Community Licensing service incidence reporting, and other appropriate means of quality of service review. Also, review facility's grievance process. Compare with staff and consumer interviews.

**Discussion.** There have been 5 complaints investigated by the Department of Social Services Community Care Licensing service in the past 4 years. This has resulted in several findings by the licensing agency and 7 unannounced visits between October 2015 and April 2016. The last comprehensive inspection report with significant findings was dated 01/29/16. These findings included deficiencies around the lack of posted information on Residents' Rights and complaint/grievance information, lack of planned activities, insufficient bedding in rooms, and insufficient medical training for a few new staff members. The absence of a Resident Council Poster resulted in a fine being assessed on the facility. Previous findings included maintenance of grounds and food service/menu planning. There have been two subsequent unannounced visits by a licensing evaluator to follow-up on complaints and citations, who indicated that proof of corrections had been submitted for all findings.

These complaints and visits were brought up during our interview with management staff. They indicated that they had taken several steps towards resolving the previous issues including more staff training, a dedicated activities coordinator, additional programs, extra supply of bed linens, setting up a technical support meeting with Community Care Licensing to help with compliance, addressing a few residents with significant behavioral issues, and adjusting the smoking areas to help manage residents from spending excess time hanging out in front of the facility and parking lot of a nearby school, which was causing problems with perception in the local community.

When asked about the grievance process, both the residents and the staff felt they had clear direction of who to report concerns to, including escalating things through the management of the facility, and also who they could contact through the County, or state.

**Results.** Family Courtyard is participating positively with State and County agencies as well as the local community to identify and address current and potential issues. The program has implemented new policies and procedures for staff and programming for residents. It is recommended that Family Courtyard continue to review its practices and programming to keep residents engaged and active.

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 as a HIPAA Business Associate, 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. Review facility's Privacy Policy.

**Discussion.** Family Courtyard staff demonstrated their protocol as well as provided their written policy for protection of patient health information. All were in accordance with the HIPAA Business Associate service contract attachment. When touring the facility, however, it was noted that while all resident records are organized and stored in individual binders that are on a shelf in a locked office, the names of the residents were clearly labeled on the spine, facing outward and visible from the window where the public can check in. While, according to the County Quality Improvement Coordinator, this is not necessarily considered a HIPAA violation, it is recommended that the facility configure the binders so that the names are not visible to the public entering the facility, to ensure greater privacy of the residents.

**Results.** Family Courtyard appears to be in compliance 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 staff list, staff interviews and duty statements.

**Discussion.** Family Courtyard staff that were interviewed represented management, caregiving, facilities, food and laundry services, and administrative support functions of the facility. Additionally, during a tour of the facility we were introduced to many other staff in a variety of functions and delivering specific services. Staff reported experience and educational backgrounds and daily work activities that matched duty descriptions requirements. All 23 positions (full and part-time) were reported as filled, and the staffing pattern enables a multi-disciplinary team approach on a 24/7 basis. However, several staff indicated they felt that due to the type of care required by many of the residents being served, they were stretched to serve everyone appropriately. The staff further indicated that this may be alleviated with stronger case management support from the County case managers, and possibly more training in how to effectively

encourage and work with residents to engage in better grooming and hygiene habits.

**Results.** There appears to be sufficient qualified staff to carry out the functions specified in the program. Family Courtyard is encouraged to strengthen their communication with County case workers and to seek and provide opportunities for staff to increase their capacity to support residents living with mental health issues.

10. **Annual independent fiscal audit.** Did the organization have an annual independent fiscal audit performed and did the independent auditors issue any findings. **(Only applicable to facilities that receive federal funding of \$500,000 or more per year.)**

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

**Discussion.** Not applicable.

**Results.** This section is not applicable to this location at the time of this review.

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.

**Method.** Review sampled invoices and supporting documentation. Interview fiscal manager of program or facility operator.

**Discussion.** Family Courtyard has sufficient size, diversity of funding resources and adequate cash flow to support their staff deliver and sustain services. They have been in contract with the County at a set monthly augmentation rate of \$620 per resident since 2008. Family Courtyard has recently requested an increase in their rate. This rate increase request is currently under review.

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

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 facility operator.

**Discussion.** Interviews, documents reviewed and fiscal system procedures and controls support compliance with generally accepted accounting principles.

**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 or facility operator.

**Discussion.** Invoices and supporting census documentation for three selected months over the last three years were reviewed. Family Courtyard's financial reports support the monthly invoices, and no duplicate billing was indicated.

**Results.** Financial documentation appears sufficient to support the invoicing.

14. **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.** Property, vehicle, liability insurance policies were reviewed. All were current with appropriate limits.

**Results.** Current insurance policies in effect are sufficient to comply with the contract.

15. **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, contractor staff, Adult Services Program Chief, and Housing.

**Discussion.** The County has multiple staff interacting with Family Courtyard staff. This includes Adult Services management negotiating daily rates and contract limits, analysts to generate and process Family Courtyard's contracts and sign and forward submitted invoices, conservators and case managers to interact with Family Courtyard staff regarding residents, County Housing Coordinators to attend to facility compliance issues, and MHSA staff performing program and fiscal reviews and issuing a report with findings and recommendations.

Despite all of these interactions with County representatives, facility staff and management have all expressed a strong desire to strengthen the role of County in the care and management of the residents. Whether this be in the form of more Public Health Nurse visits, case manager visits, etc., the desire is for helping to eliminate the challenges currently for Family Courtyard staff when issues arise needing a timely, coordinated response with follow-up toward resolution.



**Results.** It is recommended that the County re-visit how it communicates with Family Courtyard with the objective of strengthening the County’s contract manager role as a central program and fiscal point of contact.

**VIII. Summary of Results.**

Family Courtyard provides appropriate augmented board and care services to adults challenged with serious mental illness. It is a larger residential facility, with up to 61 approved beds available to Contra Costa County for adults who need daily assistance. Housing has been identified as a high priority critical issue for the County, and Family Courtyard provides a stable, supportive living environment. The issues that have been identified for attention pertain primarily to the contract structure and content, and communication with the County.

**IX. Findings for Further Attention.**

- The service work plan language in Family Courtyard’s contract needs to spell out the augmented services that are provided to the individual residents.
- The facility should empower and encourage the Resident Council to solicit and offer more feedback on programmatic activities, particularly around outdoor recreation and communal dining.
- The County should strengthen the County’s contract manager role in order to act as the County’s central program and fiscal coordinator to the facility, as well as provide assistance and oversight for connectivity and transition to the County’s adult system of care.

**X. Next Review Date.** August 2019

**XI. Appendices.**

Appendix A – Program Profile

Appendix B – Service Work Plan

Appendix C – Employee Roster

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

Consumer Listing

Consumer, Family Member, Provider Interviews

County MHSA Monthly Financial Report

Monthly assessments for current consumers

Staff Listing, Required Licenses

Monthly Invoices with Supporting Documentation

Tax Returns

Insurance Policies

Grievance Policy

Privacy Policy

MHSA Three Year Plan and Update(s)

# APPENDIX A

## Program Profile

### **United Family Care, LLC (Family Courtyard)**

Point of Contact: Juliana Taburaza.

Contact Information: 2840 Salesian Avenue, Richmond CA, 94804.

#### **1. Program: Augmented Board and Care Housing Services - CSS**

The County contracts with United Family Care, LLC , a licensed board and care provider, to provide additional staff care to enable those with serious mental illness to avoid institutionalization and enable them to live in the community.

- a. Scope of Services: Augmented residential services.
- b. Target Population: Adults aged 18 years and older who live in Western Contra Costa County, are diagnosed with a serious mental illness and are uninsured or receive Medi-Cal benefits.
- c. Annual MHSA Payment Limit: \$ 271,560.
- d. Number served: For FY 14/15: 48 beds available.
- e. Outcomes: To be determined.

# **APPENDIX B**


## **Service Work Plan**


SERVICE PLAN

Number 24-681-84(13)

1. **Service Specifications.** Contractor shall provide augmented residential services, including, but not limited to, room and board, and twenty-four (24) hour emergency residential care and supervision, as specified in the State regulations under which Contractor's facility is licensed, for eligible Clients who are specifically referred to Contractor for services hereunder by County's Behavioral Health Program staff (hereinafter, "Client"). Contractor will provide these services at its residential facility located at 2840 Salesian Avenue, Richmond, CA 94804 ("Residential Facility") subject to space limitations. Contractor:
  - a. Hereby assures and certifies that its staff are specially trained, experienced, competent, and licensed to perform services as an adult residential facility, in accordance with California Code of Regulations, Title 22, Division 6, Sections 80065, 85065, and other applicable legal and regulatory requirements. Contractor's facility is licensed and in good standing, and for the duration of the Contract shall maintain such license in good standing, with the Community Care Licensing Division of the California Department of Social Services;
  - b. Shall provide augmented services to eligible Clients who require constant one-to-one supervision;
  - c. Shall orally notify County's Behavioral Health Program Administration in advance of the date of any Client discharge initiated by Contractor;
  - d. Shall orally inform County's Behavioral Health Program Administration whenever a Client begins or ends care in the Residential Facility under this Contract;
  - e. Shall notify, in writing, County's Behavioral Health Program Staff of any change in its license or its facility's license status within three (3) days of such change;
  - f. Shall submit to County a monthly invoice for each calendar month showing which Clients were receiving residential care under this Contract, and the last day of actual care for any Client who left the facility, or who ceased to be eligible for services under this Contract. County will pro-rate payment to Contractor for any Client in the event the Client does not reside at Contractor's facility the entire month;
  - g. Shall provide the services of additional personnel as needed to assist the Client in residing in a community setting; and
  - h. Shall orally inform County's Behavioral Health Program Administration whenever a Client's condition changes sufficiently to require a change in staffing level at Contractor's facility.
  
2. **Third-Party Payment Liability.** Contractor is solely responsible for any payments due from Contractor to third parties or for any liabilities, obligations, or commitments of Contractor arising from Contractor's performance of this Contract, including, but not limited to, any payments that Contractor may owe to contractors or other suppliers for goods and services received by Contractor. In no event shall County be responsible for any payments due from Contractor to third parties or for any liabilities, obligations, or commitments of Contractor arising from Contractor's performance of this Contract.
  
3. **HIPAA Requirements.** Contractor must comply with the applicable requirements and procedures established by the Health Insurance Portability and Accountability Act of 1996, and any modifications thereof, including, but not limited to, the attached HIPAA Business Associate Attachment, which is incorporated herein by reference.

Initials: \_\_\_\_\_

  
Contractor

  
County Dept.

# **APPENDIX C**

## **Employee Roster**

# FAMILY COURTYARD

Facility No. 075600757

## STAFF SCHEDULE

NAME	SAT	SUN	MON	TUES	WED	THURS	FRI	Remarks
<b>CAREGIVING DEPT</b>								
Albaran, Neil (Med Staff)	OFF	OFF	3PM-12Midn	3PM-12	3PM-12	3PM-12	OFF	
Bilan, Grace (Med Staff)	3PM-12Midn	3PM-12Midn	OFF	OFF	7 4	7 4	7 4	
Bulan, Rudolfo	3PM-12Midn	3PM-12Midn	OFF	OFF	7 4	7 4	7 4	
Fudolig, Teodula	OFF	OFF	3PM-12Midn	3PM-12Midn	3PM-12Midn	3PM-12Midn	3PM-12Midn	
Guiam, Jiena (Med Staff)	OFF	7AM-4PM/MD	7AM-4PM/MD	7AM-4PM/MD	7AM-4PM/MD	OFF	7AM-4PM/MD	
Inumerable, Susan	OFF	7AM-4PM	7AM-4PM	7AM-4PM	7AM-4PM	7AM-4PM	OFF	
Fernandez, Lawrence	7AM-4PM	7AM-4PM	7AM-4PM	OFF	OFF	OFF	OFF	
Romero, Federico (Med)	7AM-4PM	7AM-4PM	OFF	OFF	OFF	OFF	OFF	Reliever
Boyd Dejour	7AM-4PM	OFF	7:30AM-4:30PM	12MidN-7AM	12MidN-7AM	OFF	7:30AM-4:30PM	
<b>GRAVEYARD</b>								
Aguinaldo, Rey	12MidN-7AM	12MidN-7AM	12MidN-7AM	OFF	OFF	12MidN-7AM	12MidN-7AM	
Boyd, Dejour				12MidN-7AM	12MidN-7AM	OFF		
<b>MAINTENANCE</b>								
Talavera, Ariel	7AM-4PM	OFF	OFF	7AM-4PM	7AM-4PM	7AM-4PM	7AM-4PM	
<b>KITCHEN/DINING</b>								
Jingle Ucol	OFF	OFF	7AM-1:30PM	7AM-1:30PM	7AM-1:30PM	7AM-4PM	7AM-4PM	
Patague, Godofredo	7:30AM-4:30PM	7:30AM-4:30PM	7:30AM-4:30PM	7:30AM-4:30PM	OFF	OFF	7:30AM-4:30PM	
Rodriguez, Maria	7:30AM-4:30PM	OFF	7:30AM-4:30PM	7:30AM-4:30PM	7:30AM-4:30PM	7:30AM-4:30PM	OFF	
Alegre, James	8AM-5PM	8AM-5PM	OFF	OFF	OFF	OFF	OFF	RELIEVER
<b>ACTIVITY</b>								
Mai, Luyen	7:00AM-4:00PM	OFF	7:00AM-4:00PM	7:00AM-4:00PM	7:00AM-4:00PM	7:00AM-4:00PM	7:00AM-4:00PM	
Bulan, Rudolfo	3PM-12Midn	3PM-12Midn	OFF	OFF	7:00AM-4:00PM	7:00AM-4:00PM	7:00AM-4:00PM	
<b>ADMIN.</b>								
Tejero, Norma	OFF	OFF	9AM-6PM	9AM-6PM	9AM-6PM	9AM-6PM	9AM-6PM	
Castro, Lodelyn (Med)	7:30AM-4:30PM	OFF	8AM-5PM	8AM-5PM	OFF	7:30AM-4:30PM	3PM-12Midn	
De Ocampo, Vincent	OFF	OFF	8AM-5PM	8AM-5PM	8AM-5PM	8AM-5PM	8AM-5PM	
Taburaza, Joseph	ADM	ADM	ADM	ADM	ADM	ADM	ADM	FLEX TIME
Taburaza, Juliana	ADM	ADM	ADM	ADM	ADM	ADM	ADM	FLEX TIME

# Mental Health Services Act (MHSA)

## Program and Fiscal Review

- I. **Name of Program/Plan Element:** Jewish Family and Community Services  
East Bay (JFCS - East Bay)  
1855 Olympic Blvd. # 200  
Walnut Creek, CA 94596
  
- II. **Dates of On-site Review:** April 18, 2016  
**Date of Exit Meeting:** September 23, 2016
  
- III. **Review Team:** Michelle Rodriguez-Ziemer, Warren Hayes, Stephanie Chenard
  
- IV. **Program Description.** Jewish Family and Community Services (JFCS) is one of the oldest and largest family service institutions in the United States, and focuses on strengthening individuals and families within bi-lingual and bi-cultural communities. The Community Bridges Program at the East Bay site is funded by the MHSA Prevention and Early Intervention (PEI) component, and provides outreach for increasing recognition of early signs of mental illness. Services include system navigation and mental health education and support. Services are provided to refugees and immigrants from the Afghan, Iranian, Iraqi, Syrian, African and Russian Communities residing in Central Contra Costa County. JFCS - East Bay also provides re-settlement support to immigrants who identify as lesbian, gay, bi-sexual, transgender or who question their sexual identity (LGBTQ). Services for all groups can include parent education, support groups, senior groups, youth groups, case management and individual therapy.  
  
Services provided also include mental health training for frontline staff from JFCS - East Bay and other community agencies working with refugee and immigrant populations.
  
- 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. Toward this end a comprehensive program and fiscal review was conducted of the above program. 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	Consumer surveys and interviews indicate the program meets the values of MHSA.
2. Serve the agreed upon target population.	Met	Provides services to refugees and immigrants, and provides outreach for increased recognition of early signs of mental illness.
3. Provide the services for which funding was allocated.	Met	Funds services consistent with the agreed upon Service Work Plan.
4. Meet the needs of the community and/or population.	Met	Services consistent with MHSA Three Year Plan
5. Serve the number of individuals that have been agreed upon.	Met	Consistently report meeting and exceeding their target goal.
6. Achieve the outcomes that have been agreed upon.	Met	Current outcomes met. Will need to add language to address new PEI state regulations.
7. Quality Assurance	Met	Standards and procedures are in place to address and respond to quality assurance standards. The link between referral to mental health and treatment outcomes need consistency in case reporting documentation.
8. Ensure protection of confidentiality of protected health information.	Met	Notice of HIPAA and Privacy Policies were in place.
9. Staffing sufficient for the program	Partially Met	Staffing needs regarding the mental health needs of this community has not

		kept pace with needs.
10. Annual independent fiscal audit performed.	Not met	Significant deficiencies noted in FY 12-13, 13-14 audits. FY 14-15 independent audit due.
11. Fiscal resources sufficient to deliver and sustain the services	Met	Resources appear sufficient.
12. Oversight sufficient to comply with generally accepted accounting principles	Not met	FY 14-15 audit should be reviewed for addressing previous significant deficiencies..
13. Documentation sufficient to support invoices	Met	Uses established software program with appropriate supporting documentation protocol.
14. Documentation sufficient to support allowable expenditures	Met	Method of accounting for personnel time and operating costs appear to be supported.
15. Documentation sufficient to support expenditures invoiced in appropriate fiscal year	Met	No billings noted for previous fiscal year expenses.
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	Policies are sufficient and appropriate to level of service offered.
18. Effective communication between contract manager and contractor	Met	Better collaboration is occurring in adapting to new PEI regulations and upcoming planning for MHSA Three Year Plan.

**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 and service provider interviews and consumer surveys.

**Discussion.** Sixteen parents participated in a focus group. These parents were part of a community support and parenting group. All the members are receiving services from JFCS - East Bay. The length of time engaged in services ranged from three months to more than five years. Services received included immigrant and refugee support for mental health issues, and housing and system navigation. Consumers were involved in the program either through referrals from other agencies, friends or were self-referrals. Many of the families' experiences of being refugees and immigrants were complicated with experiences of trauma, loss, isolation, and limited resources to care for multiple children. The role of JFCS East Bay in providing support for the complexity of needs was seen as a plus. All parents reported an increase in well-being, coping skills and network support through their connection with JFCS East Bay.

32 consumer surveys echoed similarly. More than 95% of the feedback received, reported that the program had help both them and their children/families learn new skills and improve functioning. Some reported that it had assisted with adjusting to a new environment. There were several requests for more workshops and more therapy services. A challenge repeatedly reported was the need for transportation services to and from appointments.

Staff interviewed reported that most were former clients and had received services and support from JFCS East Bay. These staff members indicated that the experience of moving from client to employee provided "lived experience" and was an asset to the work. A strong loyalty to the organization was noted. Staff member's length of time as employees varied from five to eighteen years. Staff reported enjoying and having a passion for their work. Some challenges reported were the need for more training on addressing the complexity of needs that consumers presented, and setting clear boundaries around time management and consumer requests. There was some feeling of being overwhelmed by the needs of this population and the limited availability of services. The issue of trust was reported as a challenge that limited consumers' willingness to reach out and accept support from those outside their culture. Staff also indicated that mental health support is limited. At JFCS/East Bay, there is one un-licensed clinician/psychologist to provide the mental health support for consumers receiving services under this PEI contract.

**Results.** Consumer surveys and interviews indicate the program meets the values of MHSA.

2. **Serve the agreed upon target population.** 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.

**Discussion.** This program provides services to refugees and immigrants from Afghan, Iranian, Iraqi, Syrian, African and Russian Communities of Central Contra Costa County. Services include mental health support, group and individual therapy, Case management and systems' navigation. Over the years, there has been a decrease in the Bosnia refugee population, and thus a decrease in services. Most recently there has been an increase in services of re-settlement for the LGBTQ population.

**Results.** JFCS - East Bay is serving the agreed upon target 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.** JFCS - East Bay works with refugees and immigrant populations, and assists in re-settlement efforts, system navigation and mental health support. Their goal is to outreach and engage individuals, families, and community organizations in an effort to educate and support those who are impacted by early signs of mental illness.

**Results.** The services provided are consistent with the services outlined in the Service Work Plan. Consumers and staff interviews confirmed that the program and staff activities are consistent with both the goal of the program and MHSA's PEI component.
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.** JFCS - East Bay has repeatedly reached out to community partners, individuals and families. Its goal has been to provide culturally and linguistically appropriate services to immigrants and refugees, with the overall intent to increase protective factors and reduce risk factors for those at greater risk of developing a mental illness. The strategy of offering case management, system navigation, individual and group therapy and support and training for those who interact with affected consumers is consistent with the PEI strategy of providing outreach and increasing recognition of early signs of mental illness.

**Results.** The JFCS – East Bay MHSA funded program has been authorized annually by the Board of Supervisors since 2009, and is consistent with the current MHSA Three Year Program and Expenditure Plan. Program staff and consumer interviews indicate that the program meets the goals and needs of the community.

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 Semi-annual reports for the last three years show that JFCS East Bay has consistently exceeded the agreed upon goal of 250 – 400 refugees. In Fiscal Year (FY) 12-13 they served 475 consumers. In FY 13-14 and FY 14-15, they served 600 each year.

**Results.** JFCS East Bay has consistently exceeded the target number of consumers served.

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.** JCFS East Bay provides evaluation outcomes at the end of the program services. Evaluations completed in the training component consistently show that 100% of participants report that the presentation/class helped increase their understanding of the refugee experience. 92% report that they had learned something new. Consumers completed surveys that evaluate their perception of the program's impact, such as decrease in isolation and increase in knowledge and ability to identify needs and access services. Of parents participating in parenting groups, 100% of participants reported feeling less isolated and more supported. More than 95% had a better understanding on when and how to seek help. It is recommended that staff work with CCBHS to determine if current outcomes continue to meet needs while addressing new State regulation requirements.

**Results.** To date JCFS – East Bay has been achieving the outcomes outlined in the Service Work Plan. It is recommended that current outcome measures meet and are consistent with new PEI regulation requirements.

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.** JFCS/East Bay is not subject to the County's utilization review process, as the program is not certified for Medi-Cal billing at this time. A review of information kept on participants and a clinical chart review was conducted. Review of charts indicated that the refugee and immigrant populations are receiving referral, support, and mental health treatment. Charts reviewed included a plan of action, diagnosis or treating issue, clinical notes on services provided, discharge notes, and goals met. On some charts, the progression from start of services, referral and mental health evaluation to treatment recommendations were at times hard to follow, and not always consistent throughout the charts.

**Results.** Standards and procedures are in place to address and respond to quality assurance standards. Contra Costa Behavioral Health Services has not received any grievances regarding this program. The success of the program has meant that increasing numbers are requesting or requiring mental health services. The staffing has not kept pace with the needs. It is suggested that JFCS East Bay review its mental health service delivery to adequately support the population.

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 implementation of a protocol for safeguarding protected patient health information.

**Discussion.** This program has written policies and provides staff training on HIPAA requirements and safeguarding of patient information. Client charts are kept in locked file cabinets or on secured online server.

**Results.** JFCS - East Bay maintains the necessary privacy policies. HIPAA policies are available in several languages, to include, English, Bosnian, Farsi, Russian and Spanish.

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 number of refugees served has increased over the years. Most consumers report complex trauma histories. More young families with children are being served, along with individuals identifying as LGBTQ. These increases among those served have not coincided with increased staff support. There is one part-time mental health staff member for the more than 400 consumers being served within this program. Most of the clients served are women. However, it is reported that among the target population mental health issues, substance abuse and violence impact the male population within the community. JFCS - East Bay is encouraged to explore ways to extend staff hours within this program, or hire more mental health staff. They are also encouraged to explore billing Medi-Cal for eligible consumers.

**Results.** JFCS - East Bay Community Bridges program has been able to meet and exceed its program objectives and outcomes with their current staff capacity. Staffing is sufficient to the needs of the case management component of the program. However, JFCS - East Bay is advised to explore increasing their mental health staff capacity. It is suggested that Medi-Cal billing be explored, as this may be a funding source that is not currently being accessed.

**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.** The Senior Director of Finance and Administration indicated she has been in her position for less than two years, and has been addressing systemically the significant deficiencies surfaced by the independent auditors. Thus, the independent fiscal audit for fiscal year 2014-15 should be obtained to gauge progress toward correcting the identified deficiencies.

**Results.** Annual independent fiscal audits for Jewish Family Services (JFS) for fiscal years 2012-13 and 2013-14 were provided and reviewed. Fiscal audit report for fiscal year 2014-15 is due and was not available at the time of review. This is relevant because both independent audits surfaced several recurring significant deficiencies in internal controls. This pertained to cash disbursements that indicated errors in invoice approval and in maintenance of adequate evidence of actual charges for the Refugee and Immigrant Services. The CCBHS PEI contract with JFS is included in Refugee and Immigrant Services. The reports provided recommendations for correction, with management agreeing to correct the findings.

**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 and Board of Directors meeting minutes. Interview fiscal manager of program or plan element.

**Discussion.** JFCS is a 501(c)3 tax exempt organization with approximately \$5 million in diverse operating revenue, to include significant fundraising and investment income. The PEI contract is the smaller, mental health supplement to a larger federal revenue stream from the US Department of State for immigrant re-settlement services. In addition, JFS utilizes a \$500,000 line of credit.

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

**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.** The most recent independent fiscal audit needs to be obtained to determine whether these internal control issues are being addressed.



**Results.** The independent fiscal audits reviewed revealed significant deficiencies with internal controls.

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.** JFCS provided documents supporting their invoices. Receipts and monthly timekeeping documentation is generated and processed by the accounting section, who prepares and submits the monthly invoice to CCBHS.

**Results.** JFCS's fiscal reporting system, to include monthly invoices and supporting documentation, was reviewed. The methodology and financial documentation appears sufficient to support the invoices, with no duplicate billing.

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.** JFCS has had a cost based contract with the county for several years, and has been billing for actual allowable costs incurred and paid.

**Results.** Method of accounting for personnel time and operating costs appear to be supported.

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.

**Discussion.** A review of the county's MHSA monthly financial reports indicated no billing by this agency for expenses incurred and paid in a previous fiscal year.

**Results.** Documentation appears sufficient to support expenditures invoiced 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 or plan element.
- Method.** Review methodology and statistics used to allocate administrative/indirect costs. Interview fiscal manager of program.
- Discussion.** This line item appears to be commensurate with the benefit received by the program.
- Results.** JFS budgets and bills CCBHS at 15% Indirect Costs, which is at industry standard.
- 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 general liability insurance policies that were in effect at the time of the site visit.
- Results.** General liability insurance policies are in place.
- 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.** Written and verbal required reporting enables communications to routinely occur to conduct business. However, more active communication and collaborative planning is needed in order to assist JFCS – East Bay compliance with the new PEI regulatory requirements, and to support a program direction that continues to serve the needs of those at risk for developing a serious mental illness.
- Results.** JFCS – East Bay is encouraged to actively participate in the quarterly PEI Roundtable meetings for PEI providers, and to work with the CCBHS PEI contract manager to plan and adapt, as appropriate, their Service Work Plan to fully meet PEI goals, applicable category, required strategies, and new reporting requirements.

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

JFCS - East Bay provides services to immigrants and refugees within Central Contra Costa County. Services include linkage and navigation of systems and individual, group and parenting classes. The communities served are bi-lingual and bi-cultural. Staff adequately represents the cultural diversity of the consumers served. Interviews and surveys indicate that consumers are receiving appropriate services that result in increased general well-being, less isolation and increased knowledge on system navigation.

JFCS - has consistently served more immigrants within their communities than stipulated in their Service Work Plan, and has adjusted their service delivery as communities have changed. However, as the number of clients has increased, the amount of staff time to support them has not. It is suggested that JFCS explore increasing its mental health service capacity, to include staff responsive to the unique needs of male immigrants.

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

- The FY 12-13 and FY 13-14 independent fiscal audits indicate recurring significant deficiencies pertaining to cash disbursements that indicated errors in invoice approval and in maintenance of adequate evidence of actual charges. The independent fiscal audit for fiscal year 2014-15 should be obtained to gauge progress toward correcting internal control deficiencies.
- It is recommended that the mental health component of the program be reviewed to address mental health staffing needs and potential for an increase in reimbursement revenue.

**X. Next Review Date.** April, 2019

## **XI. Appendices.**

Appendix A – Program Description/Service Work Plan

Appendix B – Service Provider Budget

Appendix C – Yearly External Fiscal Audit

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 Indirect Cost Allocation

Methodology/Plan Board of Directors' Meeting Minutes Insurance Policies

MHSA Three Year Plan and Update(s)

## **Jewish Family and Community Services East Bay (JFCS/ East Bay)**

Point of Contact: Razia Iqbal

Contact Information: 1855 Olympic Blvd. #200, Walnut Creek, Ca 94596 (925) 927-2000 [riqbal@jfcs-eastbay.org](mailto:riqbal@jfcs-eastbay.org)

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

Jewish Family & Community Services/ East Bay is one of the oldest and largest family service institutions in the United States. Today, JFCS/ East Bay serves 76,000 people annually with the bi-lingual, bi-cultural social services designed to strengthen individuals, families, and the community. As a problem-solving center for residents of several Bay Area counties, JFCS/ East Bay strives to be a lifeline for children, families, and older adults facing life transitions and personal crises.

### **2. Program: Community Bridges.**

- a. Scope of Services: JFCS/ East Bay provides culturally grounded, community-directed mental health education and navigation services to 250-300 refugees and immigrants of all ages in the Afghan, Bosnian, Iranian, Iraqi, Syrian and Russian communities of central and East Contra Costa County. Prevention and early intervention-oriented program components include culturally and linguistically accessible mental health education, early assessment and intervention for individuals and families, as well as health and mental health system navigation assistance. Services are provided in the context of group settings and community cultural events, as well as with individuals and families, using a variety of convenient non-office settings, such as schools, senior centers, and client homes. In addition, the program includes mental health training for frontline staff from JFCS/East Bay and other community agencies working with diverse cultural populations, especially those who are refugees and immigrants.
- b. Target Population: Immigrant and refugee families of Contra Costa County at risk for developing a serious mental illness.
- c. Payment Limit: \$159,679
- d. Number served: For FY 14/15: 600
- e. Outcomes:
  - 200 clients received individual mental health, health, system navigation support
  - 20 Mental Health Education Groups (attendance ranging between 10 and 69), covering a wide range of topics including parenting, cultural adjustment of immigrants, hoarding, early signs of mental illness.
  - Cross cultural mental health training series aimed at helping service providers (20 to 41 per training) understand importance of cross cultural issues.

Jewish Family & Children's Services of the East Bay								
MHSA PEI Renewal + Positive Parenting Program								
July 1, 2016 - June 30, 2017								
		PEI Renewal				Positive Parenting Program		
						Proposed PPP	PPP	
Personnel		Salary	Hours/week	FTE	PEI Salary	Hrs/week (annualized)	Salary	Combined Total
<b>Administration</b>								
Director of Refugee & Immigrant Services	Amy Weiss	\$98,846	3.00	0.08	\$7,908	.69	\$ 1,825	\$9,733
<b>Service Delivery Staff</b>								
Program Supervisor/Psychologist	Razia Iqbal	\$76,577	31.35	0.84	\$64,018	1.15	\$ 2,355	\$66,373
Afghan Bilingual Case Manager I	Mahboba Satar	\$48,575	6.00	0.16	\$7,772	0.65	\$ 847	\$8,619
Afghan Bilingual Case Manager II	Yasamin Taher	\$42,842	5.00	0.13	\$5,712	0.56	\$ 637	\$6,349
Russian Bilingual Case Manager	Lila Katz	\$59,280	1.00	0.03	\$1,581			\$1,581
Russian Bilingual Case Manager	Masha Ksendzova	\$48,204	1.00	0.03	\$1,285			\$1,285
Arabic Bilingual Case Manager Assistant	Randa Saifeddin	\$36,524	5.00	0.13	\$4,870	0.98	\$ 956	\$5,826
Office Manager	Lura Asregadoo	\$35,120				0.46	\$ 432	\$432
<b>Sub-total personnel</b>				1.40	<b>\$93,146</b>		<b>\$6,620</b>	<b>\$99,766</b>
<b>Benefits</b>					<b>\$21,424</b>		<b>\$1,523</b>	<b>\$22,946</b>
<b>Total Salaries and Benefits</b>					<b>\$114,570</b>		<b>\$8,143</b>	<b>\$122,713</b>
<b>Operating</b>								
Professional Services					\$1,125			\$1,125
Translation and Interpreter Services					\$450		\$ 4,500	\$4,950
Child Care							\$ 3,240	\$3,240
Travel and Transportation					\$2,000		\$ 8,400	\$10,400
General Office Expenditures					\$600			\$600
Facility rental & maintenance					\$12,100		\$ 1,123	\$13,223
Communications Expense					\$723			\$723
Other Operating Expenses								
Training Expenses					\$1,500		\$ 1,440	\$2,940
Shared Expenses					\$9,968		\$ 928	\$10,896
<b>Subtotal Operating</b>					<b>\$28,466</b>		<b>\$19,631</b>	<b>\$48,096</b>
<b>Total Personnel and Operating</b>					<b>\$143,036</b>		<b>\$27,773</b>	<b>\$170,809</b>
Indirect					\$21,455		\$4,166	\$25,621
<b>Total</b>					<b>\$164,491</b>		<b>\$31,939</b>	<b>\$196,430</b>



**JEWISH FAMILY AND CHILDREN'S  
SERVICES OF THE EAST BAY**

**FINANCIAL STATEMENTS**

**Year Ended June 30, 2014**

**JEWISH FAMILY AND CHILDREN'S  
SERVICES OF THE EAST BAY**

**FINANCIAL STATEMENTS**

**Year Ended June 30, 2014**



**JEWISH FAMILY AND CHILDREN'S  
SERVICES OF THE EAST BAY  
FINANCIAL STATEMENTS  
Year Ended June 30, 2014**

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## Independent Auditors' Report



To the Board of Directors  
**Jewish Family and Children's Services of the East Bay**  
Berkeley, California

We have audited the accompanying financial statements of Jewish Family and Children's Services of the East Bay ("JFCS"), a California nonprofit corporation, which comprise the statement of financial position as of June 30, 2014, 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 financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

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

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

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of JFCS as of June 30, 2014, 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.

***Other Matters***

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of government awards on page 19 is presented for purposes of additional analysis and is not a required part of the 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 our 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*, we have also issued our report dated August 20, 2015, on our consideration of JFCS's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 JFCS's internal control over financial reporting and compliance.



Oakland, California  
August 20, 2015

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**STATEMENT OF FINANCIAL POSITION**  
**June 30, 2014**

**Assets**

**Current Assets**

Cash and Cash Equivalents	\$	86,022
Marketable Securities		3,037,422
Grants and Individual Pledges Receivable		553,318
Contracts and Program Fees Receivable		513,419
Prepaid Expenses		51,274
Total Current Assets		4,241,455

**Property and Equipment**

Furniture and Equipment		251,872
Leasehold Improvements		12,225
		264,097
Accumulated Depreciation		(246,850)
Total Property and Equipment		17,247

**Other Assets**

Beneficial Interest in the Endowment Fund of Jewish Federation of the Greater East Bay		298,555
Deposits		11,518
Total Other Assets		310,073

<b>Total Assets</b>	<b>\$</b>	<b>4,568,775</b>
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**Liabilities and Net Assets**

**Current Liabilities**

Accounts Payable	\$	501,385
Accrued Liabilities		11,077
Pension Plan Obligation		27,499
Compensated Absences		175,435
Refundable Advances		100,000
Line of Credit		290,741
Total Liabilities		1,106,137

**Net Assets**

<b>Unrestricted</b>		
Board-designated Endowment		298,555
Other		2,434,772
Total Unrestricted		2,733,327
Temporarily Restricted		699,311
Permanently Restricted		30,000
Total Net Assets		3,462,638

<b>Total Liabilities and Net Assets</b>	<b>\$</b>	<b>4,568,775</b>
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See accompanying notes to financial statements

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2014**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>Support and Revenue</b>				
Alameda County Contracts	\$ 1,020,900			\$ 1,020,900
Other Government Contracts	805,992			805,992
Other Contract Revenue	367,385			367,385
Client Fees	168,253			168,253
Homecare Fees	647,248			647,248
Individual Contributions	324,958	\$ 250,706		575,664
Foundation and Corporate Grants	-	884,816		884,816
Contributed Services	12,895			12,895
Special Events Revenues	214,653	29,600		244,253
Special Events Expenses	(78,428)			(78,428)
Investment Income/(Loss), Net	448,804			448,804
Other Income	40,101			40,101
Loss on Grant Rescission	-	(30,000)	\$ (70,000)	(100,000)
Net Assets Released from Restrictions	991,088	(991,088)		-
<b>Total Support and Revenue</b>	<u>4,963,849</u>	<u>144,034</u>	<u>(70,000)</u>	<u>5,037,883</u>
<b>Expenses</b>				
<b>Program Services:</b>				
Parenting and Youth Services	1,616,041			1,616,041
Refugee and Immigrant Services	690,198			690,198
Adult Services	1,019,928			1,019,928
Home Care Services	640,407			640,407
Volunteer Services	36,564			36,564
<b>Total Program Services</b>	<u>4,003,138</u>			<u>4,003,138</u>
<b>Supporting Services:</b>				
General and Administrative	436,228			436,228
Fundraising	301,377			301,377
<b>Total Supporting Services</b>	<u>737,605</u>			<u>737,605</u>
<b>Total Expenses</b>	<u>4,740,743</u>			<u>4,740,743</u>
<b>Increase (Decrease) in Net Assets</b>	223,106	144,034	(70,000)	297,140
<b>Net Assets - Beginning of Year</b>	<u>2,510,221</u>	<u>555,277</u>	<u>100,000</u>	<u>3,165,498</u>
<b>Net Assets - End of Year</b>	<u>\$ 2,733,327</u>	<u>\$ 699,311</u>	<u>\$ 30,000</u>	<u>\$ 3,462,638</u>

See accompanying notes to financial statements

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
Year Ended June 30, 2014

	Parenting and Youth Services	Refugee and Immigrant Services	Adult Services	Home Care Services	Volunteer Services	Total Programs	General and Administrative	Fundraising	Total Support Services	Total
Salaries	\$ 1,138,927	\$ 400,487	\$ 355,536	\$ 27,508	\$ 26,079	\$ 1,948,537	\$ 287,704	\$ 174,466	\$ 462,170	\$ 2,410,707
Payroll Taxes and Fringe Benefits	221,081	76,324	60,873	3,841	4,812	366,931	58,016	33,331	91,347	458,278
Professional Fees and Outside Services	83,795	32,468	18,524	14,666	1,023	150,476	39,736	21,724	61,460	211,936
Homecare Fees	-	-	-	564,779	-	564,779	-	-	-	564,779
Client Assistance	3,418	71,427	452,360	-	-	527,205	-	-	-	527,205
Occupancy	72,871	61,439	66,399	507	3,413	204,629	20,933	14,481	35,414	240,043
Office Expenses	34,260	29,962	51,092	4,992	770	121,076	8,751	47,137	55,888	176,964
Depreciation	2,950	2,409	532	40	46	5,977	1,313	209	1,522	7,499
Advertising	686	449	265	12,566	10	13,976	149	3,348	3,497	17,473
Dues, Memberships and Subscriptions	7,320	4,737	1,977	144	163	14,341	2,949	2,017	4,966	19,307
Transportation and Conferences	45,577	8,054	10,229	197	205	64,262	9,793	1,185	10,978	75,240
Miscellaneous	5,156	2,442	2,141	11,167	43	20,949	1,348	3,479	4,827	25,776
Interest	-	-	-	-	-	-	5,536	-	5,536	5,536
<b>Total Expenses</b>	<b>\$ 1,616,041</b>	<b>\$ 690,198</b>	<b>\$ 1,019,928</b>	<b>\$ 640,407</b>	<b>\$ 36,564</b>	<b>\$ 4,003,138</b>	<b>\$ 436,228</b>	<b>\$ 301,377</b>	<b>\$ 737,605</b>	<b>\$ 4,740,743</b>

See accompanying notes to financial statements

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**STATEMENT OF CASH FLOWS**  
**Year Ended June 30, 2014**

**Cash Flows From Operating Activities:**

Increase in Net Assets	\$	297,140
<b>Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities</b>		
Depreciation		7,499
Unrealized Gain on Marketable Securities, net		(190,335)
Realized Gain on Marketable Securities, net		(116,335)
Interest and Dividend Restricted for Reinvestment		(122,382)
Change in Value of Beneficial Interest		(19,752)
<b>Changes in Operating Assets:</b>		
Grants and Individual Pledges Receivable		95,022
Contracts and Program Fees Receivable		(160,935)
Prepaid Expenses		(15,870)
<b>Changes in Operating Liabilities:</b>		
Accounts Payable		234,366
Compensated Absences		12,154
Pension Plan Obligation		(13,750)
		(13,750)
Net Cash Provided by Operating Activities		6,822

**Cash Flows From Investing Activities:**

Purchases of Fixed Assets		(11,822)
Purchases of Marketable Securities		(2,214,978)
Sales and Maturities of Marketable Securities		2,185,664
Purchases of Beneficial Interest		(200,000)
Withdrawal of Investments		223,222
		223,222
Net Cash Used in Investing Activities		(17,914)

**Cash Flows From Financing Activities:**

Advances of Line of Credit		139,204
Payments of Line of Credit		(148,668)
		(148,668)
Net Cash Used in Financing Activities		(9,464)

Net Decrease in Cash		(20,556)
Cash and Cash Equivalents - Beginning of Year		106,578
		106,578
Cash and Cash Equivalents - End of Year		\$ 86,022

**Supplemental Cash Flow Information:**

Interest paid	\$	5,536
		5,536

See accompanying notes to financial statements

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2014**

**1. ORGANIZATION**

Established in 1877, JFCS/East Bay strengthens the fabric of the East Bay community through providing essential mental health and social services to people of all races, religions and cultures throughout Alameda and Contra Costa Counties. Agency services are grouped into three principal areas:

**Parenting & Youth Services** provides mental health assessment and support to underserved children and their families, including home-based intervention and ongoing case management for children ages 0-7. The agency provides mental health consultation services to numerous preschool sites, helping teachers, administrators, and parents to effectively assist children their families. The agency's early childhood staff has expertise in responding to children exposed to domestic and community violence, trauma, and neglect.

**Refugee & Immigrant Services** includes multilingual services to refugees and immigrants from Afghanistan, Iran, Iraq, Uganda, Bosnia, the former Soviet Union and other countries. These services include initial and ongoing resettlement, immigration legal services, family support and child abuse prevention, specialized support for seniors and their caregivers, and assistance with navigating health care and other systems. Mental health services include a variety of individual, family, group and community interventions, sometimes addressing post-traumatic stress due to war and relocation. The agency publishes a monthly Russian-language newsletter read by 1000 households.

**Adult Services** encompasses an array of services for older adults and their families, geared toward preserving elders' dignity and independence, enabling people to age safely in their own homes while remaining connected with the community around them. Services include geriatric consultation care management, counseling, support groups, educational workshops and a free Senior Information Line providing resources and referrals. The agency also provides specialized services to Holocaust survivors. In addition, JFCS/East Bay offers mental health and other supportive services to adults of all ages, including people with developmental disabilities and those who are dealing with bereavement.

**JFCS/East Bay Home Care for Seniors** offers compassionate and reliable home-based attendant care services.

Agency services are provided by highly skilled professional staff as well as several hundred community volunteers.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements have been prepared on the accrual basis of accounting whereby revenues are recognized when earned and expenses as incurred, and accordingly reflect all significant receivables, payables, and other liabilities.



**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2014**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Basis of Presentation**

The financial statements report net assets and changes in net assets in three classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

**Unrestricted Net Assets** - Unrestricted net assets are resources available to support operations. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations. Unrestricted net assets may be designated for specific purposes by the Board of Directors.

**Temporarily Restricted Net Assets** - Temporarily restricted net assets are resources that are restricted by a donor for use for a particular purpose or in a particular future period. The organization's unspent contributions are classified in this class if the donor limited their use. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from temporarily restricted to unrestricted net assets. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as temporarily restricted until the specified asset is placed in service by the organization, unless the donor provides more specific directions about the period of its use.

**Permanently Restricted Net Assets** - Permanently restricted net assets are resources whose use by the organization is limited by donor-imposed restrictions that neither expire by being used in accordance with a donor's restriction nor by the passage of time. The portion of the organization's donor-restricted endowment funds that must be maintained in perpetuity are classified in this net asset class. Generally, the donors of these assets permit JFCS to use all or part of the income earned on any related investments for general or specific purposes.

All revenues and net gains are reported as increases in unrestricted net assets in the statement of activities unless the use of the related resources is subject to temporary or permanent donor restrictions. All expenses and net losses are reported as decreases in unrestricted net assets.

**Cash and Cash Equivalents**

For purposes of the Statement of Cash Flows, JFCS considers all unrestricted highly liquid investments with a maturity of three months or less at the date of acquisition, to be cash equivalents.

**Marketable Securities**

JFCS carries investments in marketable equity securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position. Marketable securities primarily consist of shares in publicly traded companies and are stated at

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2014**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

fair value. Investment income and gains restricted by donors are reported as increases in unrestricted net assets if the restrictions are met in the reporting period in which the income and gains are recognized. Unrealized gains and losses are included in the changes in net assets in the accompanying Statement of Activities.

**Contributions Receivable**

Contributions receivable are unconditional promises to give that are recognized as contributions when the promise is received. Contributions receivable that are expected to be collected in less than one year are reported at net realizable value. Contributions receivable that are expected to be collected in more than one year are recorded at fair value at the date of promise. That fair value is computed using a present value technique applied to anticipated cash flows. Amortization of the resulting discount is recognized as additional contribution revenue. The allowance for uncollectible contributions receivable is determined based on management's evaluation of the collectability of individual promises.

**Refundable Advances**

Refundable advances represent conditional grants received. Such advances are deferred and recognized when the conditions have been satisfied. JFCS also records grant awards accounted for as exchange transactions as refundable advances until related services are performed, at which time they are recognized as revenue. The refundable advances balance also includes a reserve for possible unearned amounts on contracts that are not yet settled.

**Fixed Assets**

Expenditures for property, equipment, and leasehold improvements are capitalized at cost and depreciated over their estimated useful lives of four to five years using the straight-line method. The fair value of donated capital items is similarly capitalized. Property and equipment are reviewed for impairment when a significant change in the asset's use or another indicator of possible impairment is present. No impairment losses were recognized in the financial statements. Assets valued at \$1,000 or more are capitalized.

**Accounting for Contributions**

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in unrestricted net assets unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in either temporarily restricted or permanently restricted net assets, consistent with the nature of the restriction. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as temporarily restricted until the payment is due unless the contribution is clearly intended to support activities of the current fiscal year or is received with permanent restrictions. Conditional promises, such as matching

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2014**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

**Contract Revenue**

Contract revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Grant revenue from federal agencies is subject to independent audit and review by grantor agencies. The review could result in the disallowance of expenditure under the terms of the grant or reductions of future grant funds. Based on prior experience, the organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the organization.

**Revenue Recognition**

JFCS recognizes services and other fee revenue in the period when the service has been provided.

**Concentration of Revenue**

JFCS receives a significant portion of its revenue, 36% in the current fiscal year, from governmental sources.

**Donated Services**

Generally accepted accounting principles ("GAAP") allows recognition of contributed services only if the services (a) create or enhance non-financial assets or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills. \$12,895 of donated services was recognized in the year ended June 30, 2014 for legal services provided to the homecare program.

**Donated Assets**

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair value at the date of donation. Donated property and equipment, including contributions of furniture and automobiles primarily to subsidize resettlement refugees, are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, JFCS reports expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. JFCS reclassifies temporarily restricted net assets to unrestricted net assets at that time.

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2014**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Expense Recognition and Allocation**

The costs of providing various programs and other activities are summarized on a functional basis in the Statement of Functional Expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited. General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the organization.

**Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**Income Tax Status**

JFCS is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and is exempt from California franchise taxes under Section 23701d of the Revenue and Taxation Code. It is the opinion of management that all income earned has been related to JFCS's tax-exempt status, and there has been no unrelated business income. GAAP requires an organization to determine whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position, assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. JFCS has no assets or liabilities related to uncertain tax positions. JFCS is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Generally, Federal returns for the last three years remain subject to examination by the Internal Revenue Service.

**Reclassifications**

Certain reclassifications have been made to prior year amounts to conform to the current year presentation.

**3. ENDOWMENT FUNDS**

**Endowment Funds – Donor-Contributed**

Endowment funds contributed in past years to the Jewish Community Foundation (the "Foundation") for the benefit of JFCS, will be retained in the Foundation. The Foundation maintains ownership and variance power over these funds. In accordance with the requirements of *FASB Accounting Standards Codification 958-605, Transfers of Assets to a Nonprofit Organization or Charitable Trust that Raises or Holds Contributions for Others*, (formerly *SFAS*

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2014**

**3. ENDOWMENT FUNDS (Continued)**

No. 136) the contributed funds were considered to be donor contributions to the Foundation, and, accordingly, the value of the assets is not presented on the Statement of Financial Position of JFCS. The two endowments are valued at \$176,111 as of June 30, 2014.

**Endowment Funds – Beneficial Interest**

Under four separate Memorandums of Understanding, endowment funds transferred in the fiscal years ending June 30, 2010, 2011, and 2014 by JFCS to the Foundation for the benefit of JFCS, will be retained in the Foundation. The Foundation maintains ownership and variance power over these funds. In accordance with the requirements of *FASB Accounting Standards Codification 958-605, Transfers of Assets to a Nonprofit Organization or Charitable Trust that Raises or Holds Contributions for Others*, (formerly *SFAS No. 136*), the three endowments are valued at \$298,555 as of June 30, 2014.

JFCS's endowment includes both donor-restricted endowment funds and funds designated by the board of directors of JFCS (quasi-endowments) to function as endowments. As required by GAAP, net assets associated with permanently restricted funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Available distribution from all of the endowment funds is determined in accordance with the Foundation's distribution policy as currently exists and as may be amended from time to time. Any residual net investment income earned is retained for capital growth. No distributions were made in fiscal year 2014 from the Foundation to JFCS.

**Interpretation of Relevant Law**

The Board of Directors of JFCS has interpreted the UPMIFA as requiring the preservation of the fair value of the original gift, as of the gift date, of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, JFCS classifies as permanently restricted net assets: (a) the original value of the gift donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

In accordance with UPMIFA, JFCS considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the fund, (2) the purpose of JFCS and the donor-restricted endowment fund, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, and (6) the investment policies of JFCS. In the absence of donor restrictions, the net appreciation on a donor-restricted endowment fund is spendable.

**Return Objectives and Risk Parameters**

JFCS has adopted investment and spending policies for endowment assets that attempt to provide

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2014**

**3. ENDOWMENT FUNDS (Continued)**

a predictable stream of funding to programs supported by its endowment while seeking the proper balance between preservation of capital and maintaining the purchasing power of the endowment assets. In establishing these policies, JFCS considered the long-term expected investment return on its endowment assets. Accordingly, over the long term, JFCS's rate of return objective on its endowment assets is a rate of return that is better or equal to that of appropriate market indexes.

**Strategies Employed for Achieving Objectives**

Endowment assets are invested in a manner that is intended to produce results that exceed the respective benchmark while assuming a moderate level of investment risk. Actual returns in any given year may vary from this amount. This is consistent with JFCS's objective to preserve capital on a real or after inflation-basis and maximize total return (income plus appreciation) at an appropriate level of risk.

**Spending Policy and How the Investment Objectives Relate to Spending Policy**

JFCS's policy has been to appropriate distributions received from the Endowment Foundation for operations each year. The board approves distribution from the fund through the annual budget process.

**Endowment net assets consist of the following at June 30, 2014:**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Donor-restricted			\$ 30,000	\$ 30,000
Quasi (Board- Designated)	\$ 268,555	\$ 0	0	268,555
Total	<u>\$ 268,555</u>	<u>\$ 0</u>	<u>\$ 30,000</u>	<u>\$ 298,555</u>

**Changes in endowment net assets consist of the following at June 30, 2014:**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Balance, 7/1/13	\$ 48,802		\$ 100,000	\$ 148,802
Grant rescission			(70,000)	(70,000)
Contribution	200,000			200,000
Investment Return	19,753	\$ 0	0	19,753
Balance 6/30/14	<u>\$ 268,555</u>	<u>\$ 0</u>	<u>\$ 30,000</u>	<u>\$ 298,555</u>

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2014**

**4. INVESTMENTS**

Investments at June 30, 2014 are stated at fair value and consist of the following:

	<u>Cost</u>	<u>Fair Value</u>	<u>Carrying Value</u>
Money Market Account	\$ 364,922	\$ 364,922	\$ 364,922
Marketable Securities	419,962	512,838	512,838
Mutual Funds	1,632,432	1,725,636	1,725,636
Fixed Income	305,145	305,294	305,294
Alternative Investments	<u>124,626</u>	<u>128,732</u>	<u>128,732</u>
Total Marketable Securities	2,847,087	3,037,422	3,037,422
Beneficial Interest in Endowment Fund	<u>278,803</u>	<u>298,555</u>	<u>298,555</u>
Total	<u>\$ 3,125,890</u>	<u>\$ 3,335,977</u>	<u>\$ 3,335,977</u>

The following schedule summarizes the investment income in the Statement of Activities for the year ended June 30, 2014:

Interest and Dividend Income	\$ 134,968
Net Realized Gain on Investments	116,335
Net Unrealized Gain on Investments	190,335
Change in Beneficial Interest in Endowment Fund	19,752
Investment Expenses	<u>(12,586)</u>
Total Investment Income	<u>\$ 448,804</u>

**5. FAIR VALUE MEASUREMENTS**

**(a) Fair Value of Financial Instruments**

The following methods and assumptions were used by JFCS in establishing the fair value of its financial statements:

- The carrying amount reported in the balance sheet for the following approximates fair value because of the short maturities of these instruments: Cash and cash equivalents, accounts receivable and payable and accrued expenses. The carrying amounts of long-term receivables and payables approximate fair value as these receivables and payables earn or are charged interest based on the prevailing rates.
- Marketable Securities: Marketable securities, government and agency securities and corporate bonds are measured using quoted market prices at the reporting date multiplied by the quantity held. The carrying value equals the fair value.

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2014**

**5. FAIR VALUE MEASUREMENTS (Continued)**

**(b) Fair Value Hierarchy**

JFCS reports its fair value measures using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are as follows:

- Level 1 – Quoted prices for identical assets or liabilities in active markets to which the organization has access at the measurement date.
- Level 2 – Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:
  - Quoted prices for similar assets or liabilities in active markets;
  - Quoted prices for identical or similar assets in markets that are not active: observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
  - Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.
- Level 3 – Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

When available, JFCS measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. However, Level 1 inputs are not available for all of the assets and liabilities that JFCS is required to measure at fair value (for example, unconditional promises to give and in-kind contributions). In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, an investment's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

The following table presents assets that are measured at fair value on a recurring basis at June 30, 2014:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total Fair Value</u>
Money Market Account	\$ 364,922			\$ 364,922
Marketable Securities	512,838			512,838
Mutual Funds	1,725,636			1,725,636
Fixed Income	305,294			305,294
Alternative Investments	128,732			128,732
Beneficial Interest	254,578	\$ 38,782	\$ 5,195	298,555
Grants and Accounts Receivable	<u>0</u>	<u>1,066,737</u>	<u>0</u>	<u>1,066,737</u>
<b>Total</b>	<b><u>\$ 3,292,000</u></b>	<b><u>\$ 1,105,519</u></b>	<b><u>\$ 5,195</u></b>	<b><u>\$ 4,402,294</u></b>



**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2014**

**6. GRANTS AND INDIVIDUAL PLEDGES RECEIVABLE**

Grants receivable are deemed by management to be fully collectible and are composed of the following amounts at June 30, 2014:

Foundation Grants	\$ 275,026
Conference on Jewish Material Claims Against Germany	243,477
Individual Pledges	<u>34,815</u>
Total	<u>\$ 553,318</u>

In fiscal year 2007, JFCS received a \$250,000 grant. Included in this was a challenge grant of \$100,000 to match endowment gifts of \$10,000, \$20,000, \$30,000 and \$40,000 on a 1:1 basis consecutively in calendar years 2008 through 2011. Management believed this challenge was achievable, and recorded the \$100,000 grant receivable as permanently restricted revenue in 2007. The donor paid for \$120,000 of the \$150,000 non-matching portion of the contribution as well as the challenge gifts for the first two years. In January 2015, the remaining \$100,000 grant receivable was rescinded by the donor. The \$100,000 grant receivable was written off in the current fiscal year, \$30,000 was applied against temporarily restricted net assets and \$70,000 against permanently restricted net assets.

**7. CONTRACTS AND PROGRAM FEES RECEIVABLE**

Contracts and program fees receivable at June 30, 2014 consist of the following:

Homecare and Other Client Service Fees	\$ 86,763
First Five Alameda County Every Child Counts	117,212
Contra Costa County	46,081
City of Oakland	63,606
Alameda County	120,168
Hebrew Immigrant Aid Society	57,911
Other Contracts Receivable	<u>21,678</u>
Total	<u>\$ 513,419</u>

**8. CONCENTRATIONS OF RISK**

Amounts held in financial institutions occasionally are in excess of the Federal Deposit Insurance Corporation and Securities Investor Protection Corporation limits. The organization deposits its cash with high quality financial institutions, and management believes the organization is not exposed to significant credit risk on those amounts. At June 30, 2014, all cash funds are federally insured, and \$114,922 of money market funds are in excess of federal insurance.

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2014**

**8. CONCENTRATIONS OF RISK (Continued)**

The organization's investments are subject to various risks, such as interest rate, credit, and overall market volatility risks. Further, because of the significance of the investments to the organization's financial position and the level of risk inherent in most investments, it is reasonably possible that changes in the values of these investments could occur in the near term and such changes could materially affect the amounts reported in the financial statements. Management is of the opinion that the diversification of its invested assets among the various asset classes (see notes 3 and 4) should mitigate the impact of changes in any one class.

**9. LINE OF CREDIT**

At June 30, 2014, JFCS had a line of credit with an outstanding balance of \$290,741. The amount of credit available at June 30, 2014 was \$216,664, and this amount varies according to the amount of collateral on hand. Cash and investments, valued at \$1,411,692 at June 30, 2014, are pledged as collateral for any draws on the line of credit. Interest expense totaled \$5,536 for the year ended June 30, 2014. The line of credit carries an interest rate of LIBOR plus 1.5%.

**10. TEMPORARILY RESTRICTED NET ASSETS**

Net assets were temporarily restricted for the following purposes at June 30, 2014:

Adult Services	\$ 581,605
Refugee and Immigrant Services	56,224
Parenting and Youth Services	26,667
Time-Restricted	<u>34,815</u>
Total	<u>\$ 699,311</u>

**11. NET ASSETS RELEASED FROM RESTRICTIONS**

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors during the year ended June 30, 2014, as follows:

Temporarily Restricted Net Assets	
Adult Services	\$ 807,642
Refugee and Immigrant Services	143,031
Parenting and Youth Services	59,415
Homecare	<u>11,000</u>
Total Temporarily Restricted Net Assets	<u>\$ 1,021,088</u>
Total Permanently Restricted Net Assets	<u>\$ 70,000</u>

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2014**

**12. RETIREMENT PLANS**

JFCS has a defined contribution plan covering employees who have attained age 21 and have at least 1,000 hours of service in the initial 12 months of employment or in any subsequent plan year. Participants can contribute before-tax contributions up to the IRS indexed maximum for a calendar year. Each year, JFCS provides a matching contribution at its discretion that is allocated in proportion to the employee salary deferrals made during the plan year. The total 2014 employer's contribution was \$47,586.

JFCS was a participant in the Jewish Federation's pension plan, which terminated at June 30, 2006. The accrued liability at June 30, 2014 of \$27,499 is expected to be the final liability for this terminated plan.

**13. OPERATING LEASES**

JFCS has entered into several long-term operating leases for office space and equipment with monthly payments ranging from \$18 to \$12,198. Rent expense totaled \$249,058 for the year ended June 30, 2014. The future minimum rental payments required under these long-term non-cancelable leases at June 30, 2014 are as follows:

2015	\$ 248,484
2016	178,890
2017	97,432
2018	98,284
2019	<u>65,592</u>
Total	<u>\$ 688,682</u>

**14. NONCOMPLIANCE WITH GRANTOR OR DONOR RESTRICTIONS**

Financial awards from federal, state, and local governmental entities in the form of grants or loans are subject to special audits. Such audits could result in claims against JFCS for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

**16. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through August 20, 2015, which is the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.

**SUPPLEMENTARY INFORMATION**

**JEWISH FAMILY AND CHILDREN'S SERVICES OF THE EAST BAY**  
**SCHEDULE OF GOVERNMENT AWARDS**  
Year Ended June 30, 2014

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Contract Grant/Project Number</u>	<u>Contract Period</u>	<u>Program Award Amount</u>	<u>Total Program Expenditures</u>
<b>Federal Awards</b>					
<b><u>U.S. Department of State</u></b>					
Pass through from Hebrew Immigrant Aid Society					
Reception and Placement Program	19.510	N/A	10/1/12-9/30/13	N/A	\$ 15,175
Reception and Placement Program		N/A	10/1/13-9/30/14	N/A	100,075
<b><u>U.S. Department of Health and Human Services</u></b>					
Pass through from Hebrew Immigrant Aid Society					
Refugee Resettlement Program - Community and Family Strengthening	93.576	N/A	10/1/12-9/30/13	N/A	16,168
Refugee Resettlement Program - Community and Family Strengthening	93.576	N/A	10/1/13-9/30/14	N/A	52,722
<b><u>Contra Costa County Dept. of Employment and Human Services</u></b>					
National Family Caregiver Support - Title III, Part E	93.052	40-159-10	7/1/13-6/30/14	50,000	47,761
<b>Total Federal Awards</b>					<u><u>231,901</u></u>
<b><u>Non Federal Awards</u></b>					
<b><u>Contra Costa County Dept. of Employment and Human Services</u></b>					
Multicultural Family Support Program FACT Committee	N/A	19-714-0	7/1/13-6/30/14	73,000	73,000
One Time Only	N/A	40-333-0	7/1/13-6/30/14	3,500	3,500
<b><u>Contra Costa County Dept. of Health Services-Mental Health Division</u></b>					
Mental Health Services Act Prevention and Early Intervention Services	N/A	74-360-2	7/1/13-6/30/14	159,699	159,699
<b><u>City of Oakland</u></b>					
Pass through Family Paths/ Oakland Early Childhood Initiative	N/A	N/A	9/1/13-8/31/14	75,346	75,346
Pass through Safe Passages/ OFCY Youth Baby Learning Communities Collaborative Program	N/A	N/A	7/1/13-6/30/14	37,720	33,712
Oakland Fund for Children and Youth	N/A	N/A	7/1/13-6/30/14	230,000	219,916
Headstart Program	N/A	N/A	9/1/13-8/31/14	10,000	8,918
					<u>805,992</u>
<b><u>Alameda County</u></b>					
Master Contract	N/A	9000893	7/1/13-6/30/14	1,145,330	993,322
Master Contract - Family Partner	N/A	9000893	7/1/13-6/30/14		16,032
Mental Health Consultation Training Institute	N/A	N/A	4/1/12-6/30/14	104,393	11,546
<b>Total Government Awards</b>					<u><u>\$ 1,826,892</u></u>

See Auditors' Report



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

To the Board of Directors  
**Jewish Family and Children's Services of the East Bay**  
Berkeley, 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 financial statements of Jewish Family and Children's Services of the East Bay ("JFCS") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 20, 2015.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered JFCS'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of JFCS's internal control. Accordingly, we do not express an opinion on the effectiveness of JFCS'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 the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies. We consider the deficiencies described in the accompanying schedule of findings and responses as Findings 2014-1 through 2014-4 to be significant deficiencies.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether JFCS's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of 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*.

## **JFCS's Response to Findings**

JFCS's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. JFCS's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **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.

A handwritten signature in black ink, appearing to read "Haili Girma" followed by a flourish.

Oakland, California  
August 20, 2015

**JEWISH FAMILY AND CHILDREN'S SERVICES**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**Year ended June 30, 2014**

**Finding 2014-1: Internal Controls Over Cash Disbursements and Payroll**

**Significant Deficiency in Internal Control**

**Conditions**

**Cash disbursements:** Our test of internal control over cash disbursements indicated errors in invoice approval and in maintenance of adequate evidence of actual charges.

- Of 30 checks tested, control errors were identified on 15 as detailed below.
  - Supporting documents for 10 checks did not indicate supervisor approval. All were from Adult Services and Refugee and Immigrant Services.
    - 3 Of the 10 were for rental assistance with no evidence of an actual charge. We were told that rental assistance is provided in 3 month increments, and that the evidence of the actual rent charge is filed with the first of three monthly payments.
  - 2 checks were prepared by supervisors with no additional level of approval noted. The accounting policy and procedure is silent as to what additional approval is needed when a supervisor initiates the payment request.
  - 1 check to 24 Hr Homecare showed neither supervisor nor employee approval for the payment request.
  - 1 check for an expense reimbursement was processed for less than the amount of supporting receipts
  - 1 check was void, but the live portion of the check was not available and the check had not had a stop payment issued.

**Payroll:** Our test of internal control over payroll payments indicated two errors in control processes.

- 1 of 25 timesheets tested did not have supervisor approval noted. When brought to senior management's attention by the auditor, the timesheet was reviewed after-the-fact and was determined to be valid.
- 1 of 25 timesheets tested did not agree to the labor allocation schedule used to allocate wages among departments. The timesheet had been changed with pencil after-the-fact, but the changes did not add up to 100% of the reported time, and the changes were not approved.

**Criteria**

JFCS has a documented policy regarding approval of invoices prior to disbursement.

JFCS has a documented policy regarding timesheet preparation and labor cost allocation procedures.

**Cause**

JFCS staff are not complying with the documented policies and procedures. In the case of cash disbursements approval issues, many individuals in the organization could have identified the



**JEWISH FAMILY AND CHILDREN'S SERVICES**  
**SCHEDULE OF FINDINGS AND RESPONSES (Continued)**  
**Year ended June 30, 2014**

**Finding 2014-1: Internal Controls Over Cash Disbursements and Payroll (Continued)**

errors and had them corrected prior to invoice payment: the individual initiating the disbursement request; the supervisor who should have approved the invoice; the accountant who recorded the expense in accounts payable; the accountant who assembled the checks for signature along with the supporting invoices; each of the two check signers.

In the case of payroll, lack of final review of documentation led to the two identified errors.

**Effect**

JFCS is at increased risk of making disbursement for non-valid business charges.

JFCS is not in compliance with governmental and other contract requirements regarding labor allocation.

**Recommendation**

We recommend that JFCS enhance their cash disbursement controls as follows:

1. Prepare each of the three monthly check requests for rental assistance at the outset when the three month request is approved, and attach the rent charge evidence to each.
2. Update the accounting policies and procedures to address required approvals in the event that a supervisor initiates a disbursement request.
3. The supervisor should double check the math on expense reimbursements to ensure they are processed for the proper amount.
4. The accounting department should return any invoices that do not include adequate approval, and should not enter invoices into accounts payable until properly approved.
5. Check signers should review the supporting invoices to verify proper approval by employee and supervisor on all invoices.
6. Retain the void live check with the bank reconciliations, or stop payment on the void check.

We recommend that JFCS enhance their payroll controls as follows:

1. As part of the monthly closing process, verify that each timesheet has been formally approved.
2. Any changes to timesheets should be formally approved, and the labor allocation worksheet should be checked to verify the ledger was posted with the updated information.

We also recommend:

1. JFCS require a signature by the Sr. Director of Finance and Administration on each bank reconciliation and credit card statement, to indicate review of the actual checks and charges clearing the bank. This is an additional control at the very end of the process that may identify unusual transactions or vendors.

**JEWISH FAMILY AND CHILDREN'S SERVICES**  
**SCHEDULE OF FINDINGS AND RESPONSES (Continued)**  
**Year ended June 30, 2014**

**Finding 2014-1: Internal Controls Over Cash Disbursements and Payroll (Continued)**

2. Periodically, the Sr. Director of Finance and Administration should review and sign a report showing all changes to the Accounts Payable Master File.

**Management's Response**

Management agrees with this finding, and plans the following corrective actions:

Cash disbursement controls: Many of the recommended controls were implemented during FY15. Verification of calculated amounts, however, is now a responsibility of the Accounting staff person who enters the A/P in our accounting system, and is done prior to entry.

Payroll controls: Implementation of recommended controls began in FY15, and sit with HR, where payroll is processed. We plan to implement a web-based timesheet program when we convert to a new payroll system prior to January, 2016. The new timesheet program will require electronic signatures from staff and supervisor.

Additional controls: A new Accounting department staffing structure will place responsibility for signing off on bank reconciliations and credit card statements on either the Controller or the Sr. Director of Finance & Administration, ensuring appropriate segregation of duties.

**Finding 2014-2: Homecare**

**Significant Deficiency in Internal Control**

**Conditions**

Correcting entries were required in both revenues and expense. Comparable entries were identified and recommended by the auditor last year during the first year of this program.

**Criteria**

Financial statement presentation is management's obligation. GAAP provides accrual accounting guidance for cut-off of revenues and expenses. It is management's obligation to follow this guidance.

**Cause**

We believe that these corrections could be easily performed by management. Management has not developed adequate accounting cut-off procedures and analysis for this new program. As JFCS added this program, the accounting function has not kept up with an adequate accounting process to ensure completeness and accuracy.

**Effect**

Homecare revenues and expenses, for the second year, were incorrectly reported, and required correcting entries.

- A number of charges for 24 Hour Homecare expenses were posted as debits to the revenue account in error. Many were found and corrected by JFCS throughout the year,

**JEWISH FAMILY AND CHILDREN'S SERVICES**  
**SCHEDULE OF FINDINGS AND RESPONSES (Continued)**  
**Year ended June 30, 2014**

**Finding 2014-2: Homecare (Continued)**

but the audit identified 12 more invoices requiring a \$13,000 reclassification entry to increase revenue and expense.

- The revenue detail activity is processed in QuickBooks because the primary accounting system (MIP) has not been set up to manage accounts receivable. Throughout the year, homecare revenues are recorded in the general ledger based on cash receipts. At year-end the receivables balance is adjusted against revenue based on the accounts receivable detail from QuickBooks as of June 30, 2014. However, this year at least \$56,000 in fiscal year 2014 revenues were posted to QuickBooks with a July 2014 or later invoice date, so they were not reported on the accounts receivable report used to adjust the general ledger. JFCS found and corrected many of these transactions, but the audit identified 8 additional transactions requiring an \$8,000 correcting entry to increase receivables and revenue.
- JFCS does not have a reconciliation system in place to verify that all expenses posted for 24 Hour Homecare have a related customer revenue billing. Such a reconciliation was requested of JFCS, but ultimately the auditor prepared the detail schedule from information in the general ledger. This reconciliation was how the above errors were identified.
- JFCS does not have a system in place to reconcile charges to 24 Hour Homecare to payments made and accounts payable reported for 24 Hour Homecare. JFCS prepared such a reconciliation at the request of the auditor; an immaterial difference of \$4,000 was identified so no correcting entry or further review was deemed necessary, but it does indicate either an incomplete understanding or an inaccurate accounting of 24 Hour Homecare charges.
- Each revenue transaction is re-entered into the general ledger after first being entered in QuickBooks.

**Recommendation**

We recommend that JFCS enhance their homecare accounting system and controls. Enhancements could include:

1. Reconcile 24 Hour Homecare payments to charges in homecare expense and accounts payable on at least a quarterly basis, to identify all differences.
2. Maintain a reconciliation throughout the year of detail entries to verify that each 24 Hour Homecare charge has a related customer billing.
3. Enter revenues in QuickBook based on service date.
4. Add a revenue account to the general ledger for homecare cash receipts collected for the prior fiscal year service dates. Use the existing homecare revenue account to post cash receipts for current year service dates. The total in the new account should serve as supporting data for the QuickBooks accounts receivable recap used for the year-end accounts receivable adjustment.

**JEWISH FAMILY AND CHILDREN'S SERVICES**  
**SCHEDULE OF FINDINGS AND RESPONSES (Continued)**  
**Year ended June 30, 2014**

**Finding 2014-2: Homecare (Continued)**

5. As is done with private pay client fees, reduce the accounting time for homecare revenue by posting a single monthly summary entry to the general ledger rather than posting each transaction. Support this entry with a detail revenue report from QuickBooks, and a reconciliation of year-to-date revenue (prior month year-to-date plus current month actual should equal current month year-to-date information in QuickBooks).

**Management's Response**

Management agrees with this finding, and plans the following corrective actions:

Improving our accounting procedures and systems for Homecare is a high priority for FY16. Systems improvements may include the purchase of an A/R module for MIP. Longer-term possibilities include moving Homecare billing into the Accounting function. Budget has been secured to begin these improvements in FY16.

**Finding 2014-3: Private Pay Client Fees**

**Significant Deficiency in Internal Control**

**Conditions**

The auditor has raised concern in this area for a number of years.

The Unicentric billing system was not set up properly to maintain receivable information. It is very ineffective to perform research of client payment information. The accounting treatment is to record cash receipts as revenue throughout the year. A few months after year end, JFCS runs a detail report from the Unicentric system for cash receipts in the new fiscal year. The report cannot be exported in a manner that allows for easy analysis, so each transaction has to be individually reviewed to determine which fiscal period it relates to. Cash receipts received during these months, for service dates of the prior fiscal year, are then used to adjust the general ledger for the accounts receivable balance, with the offset to revenue.

This year, accounts receivable for private pay client fees was incorrectly valued based on April 30, 2014 detail. When the auditor requested a corrected receivables valuation as of June 30, 2014, the list was incomplete and had to be corrected by the auditor.

**Criteria**

Financial statement presentation is management's obligation. GAAP provides accrual accounting guidance for cut-off of fees revenue. It is management's obligation to follow this guidance.

**Cause**

Management has not invested in an effective system to value private pay receivables.

The Director of Finance prepared the April 30 valuation prior to his retirement, but replacement staff did not update the analysis based on June 30 activity.

**JEWISH FAMILY AND CHILDREN'S SERVICES**  
**SCHEDULE OF FINDINGS AND RESPONSES (Continued)**  
**Year ended June 30, 2014**

**Finding 2014-3: Private Pay Client Fees (Continued)**

Finance staff did not take the time to adequately prepare the June 30 data to produce an accurate valuation at June 30, 2014.

**Effect**

The current system does not allow JFCS to easily assess aging of receivables or to make collection calls on private pay fees.

The current system of establishing a receivables balance is inefficient and can easily produce an inaccurate value for private pay revenue and receivables.

The auditor had to correct the exported report of receivables as of June 30 so that the receivables could be easily identified from among approximately 2,300 transactions. This required adjustment of many line items in the report to properly line up dates of service and amounts paid. Rather than using the client's system of visual inspection of each line item, an excel formula was used to identify those payments that were made for service in the prior period, rather than using the client's system of visual inspection of each line item.

A correcting entry was made to adjust the balance in this receivable as of June 30, 2014.

**Recommendation**

We recommend that JFCS enhance their private pay client fee system, including:

1. Develop an efficient accounting system to track and analyze revenues and receivables. Either modify the Unicentric system or add a patch to export the data to another system such as Excel in an easily readable format.
2. Review client receivables aging on a monthly basis to determine necessary collections calls and write-offs.
3. Add a revenue account to the general ledger for private pay client fee cash receipts collected for the prior fiscal year service dates. Continue the normal accounting process for posting cash receipts for current year service dates. The total in the new account can serve as supporting data for the accounts receivable valuation described above.

**Management's Response**

Management agrees with these findings, and attributes them in part to the Finance Director's retirement during preparation for the FY14 audit. In FY16, we plan to phase out the services that generate the private pay client fees highlighted in this finding. That decision acknowledges that the billing and accounting requirements for this service are too expensive relative to the program revenue.

**JEWISH FAMILY AND CHILDREN'S SERVICES**  
**SCHEDULE OF FINDINGS AND RESPONSES (Continued)**  
**Year ended June 30, 2014**

**Finding 2014-4: Other Accounting Issues**

**Significant Deficiency in Internal Control**

The following represent additional accounting issues that have been identified but not corrected at JFCS for several years. Over the last three years, the number of corrections has increased. Also, among the chronic issues are a few non-recurring issues in this fiscal year.

**A. Contribution Revenue**

**Conditions**

Improper classification of some revenue transactions has been a chronic issue with JFCS, resulting in comparable corrections by the auditor for a number of years. The required correcting entries result in material differences in presentation of assets, revenues, and release of temporarily restricted net assets, such that an informed reader of the financial statements may make a different conclusion regarding financial condition. Requiring the auditor to identify and recommend these corrections is inefficient, time-consuming and more costly.

**Criteria**

GAAP provides guidance on contribution recognition principles, release of temporarily restricted net assets, and accounting for subsequent events. It is management's obligation to follow this guidance.

**Cause**

We believe that two of the three corrections could be easily performed by management. The third correction, though not in the normal course of business, is clearly and specifically discussed in the GAAP literature. As JFCS has grown in size and complexity, the accounting function has not kept up with the need for more accurate financial information.

**Effect**

Correcting entries were required in contribution revenues and in release of temporarily restricted net assets.

- Contribution revenue was increased by \$18,000 for an award received in early July 2014 with an award date in June 2014. We also noted a \$15,000 award that was recorded in the fiscal year ended June 2014, but had an award date in fiscal year ended June 2013 and should have been recognized then.
- Release of temporarily restricted net assets was increased by \$214,000, based on JFCS's analysis. JFCS could have provided the auditor with a correcting entry, but instead relied on the auditor to review and propose the correcting entry.
- In 2007 a \$250,000 challenge grant was awarded to JFCS; as of June 30, 2014, \$100,000 remained as an account receivable. The grant was formally rescinded in January 2015. GAAP requires that the grant rescission be viewed separately from the new grant award, and the circumstances of the subsequent event require recognition of the \$100,000 rescission in the fiscal year 2014 financial statements.

**JEWISH FAMILY AND CHILDREN'S SERVICES**  
**SCHEDULE OF FINDINGS AND RESPONSES (Continued)**  
**Year ended June 30, 2014**

**Finding 2014-4: Other Accounting Issues (Continued)**

**A. Contribution Revenue (Continued)**

**Recommendation**

We recommend that JFCS enhance their policies and procedures with respect to year-end closing procedures to:

1. Include a process to review subsequent events to determine whether any require accounting for or disclosure in the period under audit. Specifically, review contribution awards in the first three months of the fiscal year, to determine which accounting period they should be posted to.
2. Maintain the contribution revenue and receivable roll-forward schedule provided by the auditor throughout the year. This schedule provides support for balances contribution and special events in revenue and receivables, and includes information to support classification as restricted or unrestricted revenue. By maintaining the schedule throughout the year, JFCS will be able to make monthly corrections to the general ledger for proper presentation.
3. Maintain a file with grant awards and check copies to support classification of revenues as individual or foundation contributions or special events revenue, and unrestricted or temporarily restricted revenues. This file will be required for audit purposes, so maintaining it on a monthly basis reduces the workload at year-end.
4. Maintain the temporarily restricted net asset release schedule provided by the auditor throughout the year. This schedule will assist in determining how much of the temporarily restricted net assets can be released on a monthly basis from each program to ensure that they are neither over- or under-released.
5. Refer to GAAP guidance for unusual transactions, such as subsequent events, to determine proper accounting treatment.

**Management's Response**

Management agrees with this finding, and has begun to implement the following corrective actions:

Budget has been secured to support a Controller and a Staff Accountant, which will both increase the agency's accounting capacity and deepen its accounting expertise. This will enable us to ensure that monthly, quarterly and/or annual close procedures feed data to the audit schedules.

Internal communication around Contributed Income is being improved significantly by grant kick-off meetings, attended by Finance & Accounting staff, and by internal memos detailing the terms of restricted grants and donations.

**JEWISH FAMILY AND CHILDREN'S SERVICES**  
**SCHEDULE OF FINDINGS AND RESPONSES (Continued)**  
**Year ended June 30, 2014**

**B. Investment Income and Valuation**

**Conditions**

Improper classification of some transactions has been a recurring concern, resulting in comparable corrections by the auditor for a number of years. Though most of the following entries do not impact the net income, they result in material differences in presentation of assets and revenue, such that an informed reader of the financial statements may make a different conclusion regarding financial condition. Requiring the auditor to identify and recommend these corrections is inefficient, time-consuming and more costly.

**Criteria**

Financial statement presentation is management's obligation. GAAP provides guidance on accounting for investments and beneficial interests. It is management's obligation to follow this guidance.

**Cause**

As JFCS has grown in size and complexity, the accounting function has not kept up with the need for more accurate financial information. One entry did impact assets and revenue valuation, and was a clerical error due to not reconciling asset balances at year-end. We believe that these corrections could be easily performed by management.

**Effect**

The following correcting entries had the following impact on financial statement presentation:

- Investment valuation was increased \$9,043 for Beneficial Interest in the Endowment Fund of Jewish Community Federation of the Greater East Bay because balances were not adjusted for April through June quarterly activity.
- GAAP recognizes the change in value of beneficial interest as a single amount. JFCS records each component of this change (dividends, realized gain, unrealized gain, fees). This resulted in a \$10,710 correction.
- JFCS accidentally reduced dividend income by reinvestment of dividends, resulting in a \$9,233 correction.
- Unrealized gain is calculated as the difference between year-end fair market value and either cost (for investments purchased during the fiscal year) or fair market value at the beginning of the fiscal year (for investments carried since the prior fiscal year). A correcting entry of \$112,000 was posted to correct this balance, with the offset going against realized gain.

**Recommendation**

We recommend that JFCS enhance their policies and procedures with respect to year-end closing. Additional procedures that we recommend JFCS give consideration to are:



**JEWISH FAMILY AND CHILDREN'S SERVICES**  
**SCHEDULE OF FINDINGS AND RESPONSES (Continued)**  
**Year ended June 30, 2014**

**Finding 2014-4: Other Accounting Issues (Continued)**

**B. Investment Income and Valuation (Continued)**

1. Maintain reconciliation working papers for balance sheet asset accounts, with supporting documents. In the case of the investment valuation, a copy of the monthly or quarterly report should support the reconciliation. Management should review these reconciliations periodically to ensure adequate support exists for balances on the general ledger.
2. Simplify the accounting for change in beneficial interest.
3. Maintain the investment cash activity working papers provided by the auditor throughout the year, to support accurate posting of investment transactions.
4. Develop an annual closing journal entry checklist. Include a step on the annual closing journal entry checklist to ensure proper identification of income components, including reclassification of the endowment income release to realized gains.
5. Maintain the realized and unrealized gain analysis working paper provided by the auditor throughout the year, to support accurate posting of realized and unrealized gain. Consider posting all change to a single account, such as realized gain, throughout the year, and at year-end prepare a reclass entry to establish the proper value in unrealized gain.

**Management's Response**

Management agrees with this finding. Budget has been secured to support a Controller and a Staff Accountant, which will both increase the agency's accounting capacity and deepen its accounting expertise. This will enable us to ensure that monthly, quarterly and/or annual close procedures feed data to the audit schedules.

**C. Accounting Presentation**

**Conditions**

Improper classification of some transactions has been a chronic issue with JFCS, resulting in comparable corrections by the auditor for a number of years. Though the following entries do not impact the net income, they result in material differences in presentation of assets, liabilities, revenue and expense, such that an informed reader of the financial statements may make a different conclusion regarding financial condition. Requiring the auditor to identify and recommend these corrections is inefficient, time-consuming and more costly.

**Criteria**

Complete and accurate financial statement presentation is management's obligation. Generally accepted accounting principles ("GAAP") dictate proper presentation of financial information. The general ledger should provide information at the proper level of detail in order to prepare financial statements and note disclosure.

**JEWISH FAMILY AND CHILDREN'S SERVICES**  
**SCHEDULE OF FINDINGS AND RESPONSES (Continued)**  
**Year ended June 30, 2014**

**Finding 2014-4: Other Accounting Issues (Continued)**

**C. Accounting Presentation (Continued)**

**Cause**

As JFCS has grown in size and complexity, the accounting function has not kept up with the need for more complete financial information. We believe that these corrections could be easily performed by management.

**Effect**

The following correcting entries were identified and recommended by the auditor and had the following impact on financial statement presentation:

- Pension plan obligation should be separately identified, so was reclassified from accounts payable; \$27,000
- Prepaid expenses should not be reported as negative accounts payable, so were reclassified from accounts payable; \$32,000
- Special events direct expenses are reported by JFCS as a net to special events income in the income section of the financial statements, so were reclassified from general fundraising expenses; \$27,000
- Special events revenues should be reported separately on the financial statements, so were reclassified from temporarily restricted contribution revenues; \$244,000
- Professional fees in-kind service revenue and expense should be recorded; \$13,000
- Contract revenues are reported by JFCS as one of either Alameda County, other government, and other contracts, so corrections were made to reclass revenues between other government revenues and other contract revenues; \$85,000

**Recommendation**

We recommend that JFCS enhance their policies and procedures with respect to year-end closing procedures. Suggested enhancements include:

1. Develop a standard closing journal entry checklist.
2. JFCS may choose to only make the required reclassifications for external presentation and to leave the financial information as-is throughout the year for management presentation purposes. In this event, the standard closing journal entry checklist may need to include additional entries for the last month of the year.
3. Include all of the above entries in the year-end closing journal entry checklist.
4. At year-end, carefully review the prior year financial statements and verify that all needed information can be easily obtained from the trial balance.

**JEWISH FAMILY AND CHILDREN'S SERVICES**  
**SCHEDULE OF FINDINGS AND RESPONSES (Continued)**  
**Year ended June 30, 2014**

**Finding 2014-4: Other Accounting Issues (Continued)**

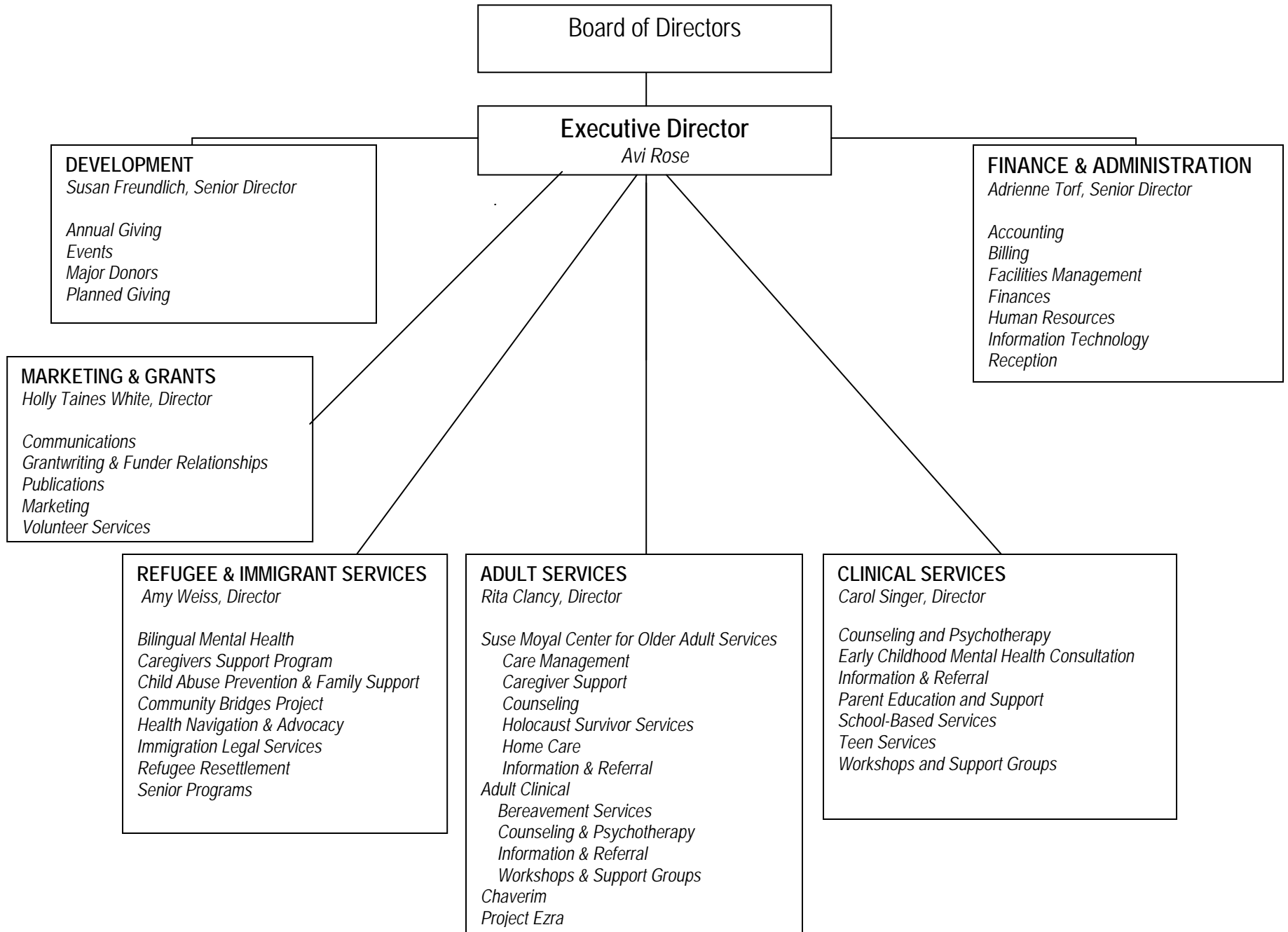
**C. Accounting Presentation (Continued)**

5. When all entries have been posted to the general ledger, update the prior year financial statement report using the trial balance, and verify that support exists for each figure on the various balance sheet and other working papers prepared for the audit.
6. Complete a disclosure checklist, to ensure all disclosures are included in the financial statement draft.
7. Maintain the contract revenue and receivable roll-forward schedule provided by the auditor throughout the year. This schedule analyzes each revenue account, and will help to verify that contracts are posted to the proper revenue account.

**Management's Response**

Management agrees with this finding. Budget has been secured to support a Controller and a Staff Accountant, which will both increase the agency's accounting capacity and deepen its accounting expertise. This will enable us to ensure that monthly, quarterly and/or annual close procedures feed data to the audit schedules.

# Jewish Family & Community Services East Bay Organizational Chart



# Mental Health Services Act (MHSA)

## Program and Fiscal Review – Augmented Board & Care

- I. **Date of On-site Review:** September 2, 2016  
**Date of Exit Meeting:** November 17, 2016
  
- II. **Review Team:** Stephanie Chenard, Joseph Ortega, Steve Blum,  
Lauren Rettagliata
  
- III. **Name of Program:** Oak Hills  
141 Greenmeadow Circle  
Pittsburg, CA 94565
  
- IV. **Program Description.** The County contracts with Oak Hills, a licensed board and care operator, to provide additional staff care to enable those with serious mental illness to avoid institutionalization and enable them to live in the community.
  
- V. **Purpose of Review.** Contra Costa Behavioral Health Services 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 board and care facility. 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 board and care facility in order to review past and current efforts, and to plan for the future.
  
- VI. **Summary of Findings.**

Topic	Met Standard	Notes
1. Deliver services according to the values of the MHSA	Yes	Services promote recovery, wellness and resiliency.
2. Serve the agreed upon target population.	Yes	Residents meet target population.

3. Provide the services for which funding was allocated.	Yes	Oak Hills provides quality supportive housing that is integrated into the larger community.
4. Meet the needs of the community and/or population.	Yes	Residents verify services meet their needs.
5. Serve the number of individuals that have been agreed upon.	Yes	Oak Hills has been serving residents placed there as needed by the County.
6. Achieve the outcomes that have been agreed upon.	Yes	The augmented services as outlined in the individual County Augmented Board and Care Services Agreement are being performed.
7. Quality Assurance	Partially Met	Continue to work with CCL to ensure proper procedures are being followed.
8. Ensure protection of confidentiality of protected health information.	Yes	The program is HIPAA compliant.
9. Staffing sufficient for the program	No	Level and quality of staff are not quite sufficient to support program's identified service level.
10. Annual independent fiscal audit	N/A	This facility is not large enough to require annual audits.
11. Fiscal resources sufficient to deliver and sustain the services	Yes	Organization capable of financially sustaining the program
12. Oversight sufficient to comply with generally accepted accounting principles	Yes	Organization subscribes to generally accepted accounting principles.

13. Documentation sufficient to support invoices	Yes	Fiscal system is sound.
14. Insurance policies sufficient to comply with contract	Yes	Policies sufficient and current
15. Effective communication between contract manager and contractor	Partially Met	County needs to expand liaison role to facility to enable regular, coordinated program and contract communication.

**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 and service provider interviews.

**Discussion.** As part of the site visit, five residents who receive augmented services were interviewed. We also spoke to the owner and one staff person.

Consumer Interviews:

We met and talked to five of the six residents who receive augmented services for severe or persistent mental illness. The residents, for the most part, seemed happy with the facility and staff. The residents have all been there for some time, ranging from 6-16 years. The residents we spoke with seemed to be appreciative of the facility, staff, and daily activities in which they had the opportunity to participate. All the residents we spoke to also reported that they perceived their medication to be handled well by the facility and their needs met. Some of the specific things the residents indicated they liked in particular were: feeling safe, independence (freedom to be able to go out), the peaceful feel of the home, and the social aspect of the facility. Some of the residents did express a desire for more activities around the house. One of them specified they would love to engage in more musical activities.

Certain residents also expressed the desire to have more involvement from their County case managers. One reported that he no longer had a case manager, and requested to have another assigned. Moving forward, it is recommended that the facility staff communicate promptly with the County’s housing liaison if a resident needs more case management support.

### Staff Interviews:

We spoke individually to the facility administrator, and one daytime caregiver. The administrator indicated that several of the residents take responsibility for scheduling their own medical and care appointments, as well as their own transportation to and from the appointments. She assists the residents who are less able to manage transportation to their appointments. She also communicates with the doctors regarding managing and adjusting dosages for the residents' medications. The money seems to be managed in a joint effort by the case managers, the administrator, and the daytime caregiver. The administrator did advise that the daytime caregiver is responsible for both morning and evening medications every day of the week, as the caregiver lives full-time at the house.

The daytime caregiver detailed that she prepares the morning and evening meals for the residents, and sometimes makes sandwiches for lunch, if the residents are at home during the day. She menu plans several days in advance. Morning medication is often given with breakfast. Evening medication is given after dinner.

The administrator indicated that her son stays overnight to help out, but he was not present at the time of the site visit.

**Results.** Oak Hills staff appear to implement services according to the values of the Mental Health Service Act.

2. **Serve the agreed upon target population.** For Augmented Board and Care facilities, does the program serve adults with a serious mental illness. Does the program serve the agreed upon target population (such as age group, underserved community).

**Method.** Compare the program description, service work plan, and individual services agreements with the current client census.

**Discussion.** The current and past several months of monthly rosters of program participants was compared against the list of clients in the CCBHS claims system to identify program participants that have an active case in the adult CCBHS system. MHS only pays for program participants who are adults with an open case in the CCBHS system and include housing with augmented care services as part of their service plan.

**Results.** Oak Hills serves the agreed upon target population, as current residents were verified as open, eligible clients in the CCBHS system.



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 individual services agreements with the current client census.

**Discussion.** The program appears to provide the number and type of services that are appropriate for the observed acuity level of the clients.

**Results.** Appropriate augmented board and care services are provided by Oak Hills.
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.

**Discussion.** These residential services have been authorized by the Board of Supervisors after a community program planning process identifying housing services as a priority need, and augmented board and care facilities as a strategy to meet this priority need. Consumer interviews indicate that Oak Hills is meeting their needs.

**Results.** Oak Hills appears to be meeting the needs of the population for which it was 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 supporting documentation, such as contracts indicating number of beds approved, monthly census reports, and Individual Service Agreements.

**Discussion.** Supporting documentation indicates that Oak Hills is licensed for 6 possible beds. Currently, all 6 are being utilized by residents who fit the MHSA criteria.

**Results.** The program serves the number of individuals that have been placed in their facility by CCBHS.

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 monthly census reports, and Individual Service Agreements. Outcome domains include, full utilization of the facility, and consumer satisfaction/quality of life, recovery process towards independent living.

**Discussion.** Oak Hills is meeting the prescribed outcomes in the service agreement; namely, providing board and care with augmented services for County-referred individuals in the number mutually agreed upon. The staff perform a variety of augmented services, including medication assistance, laundry, cleaning, and assistance with grooming/hygiene. The residents are evaluated on an annual basis in an Appraisal/Needs and Services Plan that specifies particular outcomes for each identified need for each individual consumer under conservatorship, as required by Department of Social Services Community Care Licensing. The objectives are clearly laid out for each resident in this document, and there are systems in place to assist with the evaluation of these plans. The residents have daily contact and interaction with facility staff. One thing of note was that the property had a moderate back yard space. While this seemed to be utilized mostly as a smoking area, there is an opportunity for the facility to create some space for outdoor activities for the residents, such as gardening, games, or other outdoor recreation as desired.

**Results.** Oak Hills appears to be providing the services outlined in the County *Augmented Board and Care Services Agreement* and annual assessments. It recommended that the facility engage its residents to determine what sort of outdoor activities and recreation could best utilize the space available, according to resident interest.

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

**Method.** Review and report on results of Department of Social Services Community Licensing service incidence reporting, and other appropriate means of quality of service review. Also, review facility's grievance process. Compare with staff and consumer interviews.

**Discussion.** There has been 1 complaint investigated by the Department of Social Services Community Care Licensing service in the past 4 years and 4 site visits. The reports available from the most recent visit in the past year show findings, such as disrepair of flooring, and other elements of the house, medications not being properly secured, medications and/or dosages not

matching doctor's orders, potentially dangerous items being accessible to residents with dementia (e.g., knives, matches, firearms, tools, etc.), and insufficient bonding for money management.

As noted by the Community Care Licensing (CCL) evaluator, most of these issues were resolved quickly. When the MHSA review team was given a tour, a quick visual inspection also confirmed that many of these items had been resolved. The team also followed up with a discussion with the administrator and staff on how these problems were being addressed. The administrator stated she had increased her bond for money management and submitted that to the CCL. She showed us how medications were stored and secured. She also talked with us about how she works with the residents to ensure that their medications are up to date when they go to their quarterly doctor visits.

When asked about the grievance process, residents felt they had clear direction of who to report concerns to, including escalating things through the county or state. Information posters with grievance processes were posted very visibly in the common area, available for anyone in the household to consult, if needed. However, for the staff, the grievance policies did not seem to be very well documented. While a hand-written policy was submitted as part of this review, it is recommended that the administrator put together a policy to be able to make available to any current and potential new staff.

**Results.** Oak Hills is participating positively with state and county agencies to identify and address current and potential issues. It is recommended that Oak Hills continue to review its practices to keep up with adequate safety matters.

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 as a HIPAA Business Associate, 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. Review facility's privacy policies.

**Discussion.** The Oak Hills administrator demonstrated their protocol as well as provided their written policy for protection of patient health information. All were in accordance with the HIPAA Business Associate service contract attachment.

**Results.** Oak Hills appears to be in compliance 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 staff list, staff interviews and duty statements.

**Discussion.** A review of the staffing pattern indicates there does not appear to be sufficient staff for the program services provided. Although the facility is small, and has a family feel to it, there is only one daytime caregiver who is working 12-hour (or longer) shifts per day, 5 days per week. The evening care giver has a similar 12-hour shift, 5 days per week. The administrator indicated that she and her husband (co-owners of the facility) usually take the weekend shifts to relieve the weekday caregivers. However, the administrator indicated, and the daytime caregiver confirmed, that the day caregiver also often was responsible for overseeing medication assistance on the weekend. It is recommended that the facility explore adding additional staff to help relieve these shifts, as the facility may be out of compliance with state and federal labor laws.

CPR and First Aid certification cards were provided for three of the four listed on the personnel roster. It is recommended that the fourth member (one of the co-owners) also obtain the CPR certification to keep on record.

**Results.** There does not appear to be sufficient dedicated staff to deliver services and be provided with appropriate administrative support, according to the employee roster. Recommendations are as noted above.

10. **Annual independent fiscal audit.** Did the organization have an annual independent fiscal audit performed and did the independent auditors issue any findings. **(Only applicable to facilities that receive federal funding of \$500,000 or more per year.)**

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

**Discussion.** Not applicable.

**Results.** This section is not applicable to this location at the time of this review.

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 sampled invoices and supporting documentation. Interview fiscal manager of program or facility operator.

**Discussion.** Oak Hills is funded through the monthly rent paid for each resident, plus an additional monthly augmented service fee paid by MHSA. They have been in contract with the County since 2000, with augmentation contracts starting in 2000. These rates have remained the same for the past several years. Oak Hills has asked for a rate increase, and the county has approved a 3% increase for their monthly augmentation rates.

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

**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 facility operator.

**Discussion.** Interviews, documents reviewed and fiscal system procedures and controls support compliance with generally accepted accounting principles.

**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 or plan element and ensure no duplicate billing.

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

**Discussion.** Invoices and supporting census documentation for three selected months over the last three years were reviewed. Oak Hills's financial reports support the monthly invoices, and no duplicate billing was indicated.

**Results.** Financial documentation appears sufficient to support the invoicing.

**14. 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.** Liability insurance certificates were reviewed, and are current with appropriate limits.

**Results.** Current insurance policies in effect are sufficient to comply with the contract.

**15. 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, contractor staff, Adult Services Program Chief, and Housing.

**Discussion.** The County has multiple staff interacting with Oak Hills staff. This includes Adult Services management negotiating monthly rates and contract limits, analysts to generate and process Oak Hills contracts and sign and forward submitted invoices, conservators to interact with Oak Hills staff regarding residents, County Housing Coordinators to attend to facility compliance issues, and MHSA staff performing program and fiscal reviews and issuing a report with findings and recommendations. This has the potential for creating challenges for Oak Hills staff when issues arise needing a timely, coordinated response with follow-up toward resolution.

**Results.** It is recommended that the County re-visit how it communicates with Oak Hills with the objective of strengthening the County's contract manager role as a central program and fiscal point of contact.

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

Oak Hills provides appropriate augmented board and care services to adults challenged with serious mental illness. It is an independent home, licensed to house up to 6 adults who need daily assistance. Housing has been identified as a high priority critical issue for the county, and Oak Hills provides a stable, supportive living environment.

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

- The facility staff should communicate promptly with the County's housing liaison if a resident needs more case management support. Moreover, it is recommended that the County Housing Services Coordinator follow-up with the residents who have indicated they wish to have a case manager.
- It is recommended that the facility engage the residents to determine and develop outdoor activities and recreation that could best utilize the space available.
- The administrator should put together a policy manual to make available to any current and potential new staff.
- It is recommended that Oak Hills continue to review its practices to keep up with adequate safety matters in the proper secured storage of medication.

- It is recommended that the facility explore adding additional staff to help relieve the current caregiver shifts, and update the staff records and training to ensure that all listed staff have the proper certifications.
- The County should strengthen the County's contract manager role in order to act as the County's central program and fiscal coordinator to Oak Hills, as well as provide assistance and oversight for connectivity and transition to the County's adult system of care.

**X. Next Review Date.** September 2019

**XI. Appendices.**

Appendix A – Program Profile

Appendix B – Service Work Plan

Appendix C – Employee Roster

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

Consumer Listing

Consumer, Family Member, Provider Interviews

County MHSA Monthly Financial Report

Individual Service Agreements for current consumers

Staff Listing, Required Licenses

Monthly Invoices with Supporting Documentation

Insurance Policies

Grievance Policy

Privacy Policy

MHSA Three Year Plan and Update(s)

# APPENDIX A

## Program Profile

### **Oak Hills Residential Facility**

Point of Contact: Rebecca Lapasa.

Contact Information: 141 Green Meadow Circle, Pittsburg, CA 94565.

#### **1. Program: Augmented Board and Cares – MHSA Housing Services - CSS**

The County contracts with Oak Hills Residential Living Center, a licensed board and care provider, to provide additional staff care to enable those with serious mental illness to avoid institutionalization and enable them to live in the community.

- a. Scope of Services: Augmented residential services.
- b. Target Population: Adults aged 18 years and older who live in Eastern Contra Costa County, are diagnosed with a serious mental illness and are uninsured or receive Medi-Cal benefits.
- c. Annual MHSA Payment Limit: \$ 21,120
- d. Number served: For FY 14/15: 6 beds.
- e. Outcomes: To be determined.



# **APPENDIX B**

## **Service Work Plan**

SERVICE PLAN

Number 24-681-48(18)

1. **Service Specifications.** Contractor shall provide augmented residential services, including, but not limited to, room and board, and twenty-four (24) hour emergency residential care and supervision, as specified in the State regulations under which Contractor's facility is licensed, for eligible Clients who are specifically referred to Contractor for services hereunder by County's Behavioral Health Program staff (hereinafter, "Client"). Contractor will provide these services at her residential facility located at **141 Green Meadow Circle, Pittsburg, California 94565** ("Residential Facility") subject to space limitations. Contractor:
  - a. Hereby assures and certifies that her staff are specially trained, experienced, competent, and licensed to perform services as an adult residential facility, in accordance with California Code of Regulations, Title 22, Division 6, Sections 80065, 85065, and other applicable legal and regulatory requirements. Contractor's facility is licensed in good standing, and for the duration of the Contract shall maintain such license in good standing, with the Community Care Licensing Division of the California Department of Social Services;
  - b. Shall provide augmented services to eligible Clients who require constant one-to-one supervision;
  - c. Shall orally notify County's Behavioral Health Program Administration in advance of the date of any Client discharge initiated by Contractor;
  - d. Shall orally inform County's Behavioral Health Program Administration whenever a Client begins or ends care in the Residential Facility under this Contract;
  - e. Shall notify, in writing, County's Behavioral Health Program Staff of any change in her license or her facility's license status within three (3) days of such change;
  - f. Shall submit to County a monthly invoice for each calendar month showing which Clients were receiving residential care under this Contract, and the last day of actual care for any Client who left the facility, or who ceased to be eligible for services under this Contract. County will pro-rate payment to Contractor for any Client in the event the Client does not reside at Contractor's facility the entire month;
  - g. Shall provide the services of additional personnel as needed to assist the Client in residing in a community setting; and
  - h. Shall orally inform County's Behavioral Health Program Administration whenever a Client's condition changes sufficiently to require a change in staffing level at Contractor's facility.
2. **Third-Party Payment Liability.** Contractor is solely responsible for any payments due from Contractor to third parties or for any liabilities, obligations, or commitments of Contractor arising from Contractor's performance of this Contract, including, but not limited to, any payments that Contractor may owe to contractors or other suppliers for goods and services received by Contractor. In no event shall County be responsible for any payments due from Contractor to third parties or for any liabilities, obligations, or commitments of Contractor arising from Contractor's performance of this Contract.
3. **HIPAA Requirements.** Contractor must comply with the applicable requirements and procedures established by the Health Insurance Portability and Accountability Act of 1996, and any modifications thereof, including, but not limited to, the attached HIPAA Business Associate Attachment, which is incorporated herein by reference.

      
Contractor

      
County Dept.

# **APPENDIX C**

## **Employee Roster**

**PERSONNEL REPORT** / Staff

**INSTRUCTIONS:** This form is intended for keeping a current roster of all the facility personnel, other adults and licensees residing in the facility, including backup persons, volunteers and licensees if administrator/director. Show license/certificate number if applicable for specialized staff (e.g., Social Worker and other consultants). Show coverage for twenty-four hour supervision in residential facilities. Report any changes in personnel to the licensing agency as required by regulations. Send original to Licensing Agency and retain copy in facility file.

NAME OF FACILITY: **DAK HILLS RES, FACILITY** FACILITY TYPE: **ARF** FACILITY NUMBER: **# 075600407**

PREPARED BY: **Rebecca Lapasa** DATE: **JAN 2016**

**A. STAFF SUBJECT TO FINGERPRINT REQUIREMENTS:** The following staff members are subject to a criminal record clearance pursuant to Section 1522, 1569.17 and 1580.871 of the Health and Safety Code. Completed BID-7 Fingerprint Cards and the Child Abuse Index Check (LIC 1989) shall be submitted within 4 calendar days following employment or initial presence in the facility. Completed BID-7 Fingerprint Cards for Residential Care Facilities for the Elderly staff required to be fingerprinted, shall be submitted within 20 days following employment or initial presence in the facility.

LICENSEE/ADMINISTRATOR	NAME	DATE EMPLOYED	JOB TITLE	SPECIALTY		SPECIALTY		SPECIALTY	
				DAYS AND HOURS ON DUTY	DAYS AND HOURS ON DUTY	DAYS AND HOURS ON DUTY	DAYS AND HOURS ON DUTY	DAYS AND HOURS ON DUTY	
	Rebecca Lapasa	7/2000	Administrator / Staff Licensee	M-F	7:30m - 11:00m	SAT/SUN	9:30m - 1:00m		(on call)
	Edna Lapa	07/2000	Licenses / Staff Naidprance			S/SUN	9:30m - 1:00m		(on call)
	Adelina Daniels	05/2010	Caregiver - (live in)	M-F	9:00m - 9:00m				(on call)
	Brent Lapasa	8/6/12	Caregiver / Staff	M-F	9:00m - 9:00m				

# Mental Health Services Act (MHSA)

## Program and Fiscal Review

- I. **Name of Program:** Contra Costa County Behavioral Health –  
Suicide Prevention Pilot  
1420 Willow Pass Rd, Ste. 200  
Concord, CA 94520
  
- II. **Review Team:** Michelle Rodriguez-Ziemer, Jan Coboleda-Kegler, Warren Hayes
  
- III. **Date of On-site Review:** June 23, 2016  
**Date of Exit Meeting:** September 20, 2016
  
- IV. **Program Description.**

The Suicide Prevention Pilot is located at Concord Adult Mental Health Clinic. A Mental Health Clinical Specialist has this assignment, and receives referrals from psychiatry, the assessment team, the rapid access clinician and other clinic staff at Concord Adult MHC. Participants can also be referred by peers or make a self-referral. Consumers are screened for individual or group therapy. Included in the screening is the administration of the Patient Health Questionnaire (PHQ-9), the Beck Depression Inventory (BDI-II) and the Columbia Suicide Severity Rating Scale (C-SSRS). The specific model of treatment is based on Cognitive Behavioral Therapy (CBT) for depression. Many of those identified as appropriate for the group have diagnosis of depression and Post Traumatic Stress Disorder (PTSD), with symptoms of suicidal thoughts and behaviors.

The initial model for the Suicide Prevention Pilot provided for routine follow up care and linkage of services to consumers who accessed Psychiatric Emergency Services and received services from Central County Adult Mental Health in Concord. The clinician was to provide a comprehensive assessment, along with group and or individual counseling, if indicated. Collaboration was to occur between primary care staff of the consumer; to include psychiatry and other involved care providers. The Mental Health Clinician's role also included supporting county wide efforts to bring awareness to Suicide Prevention efforts. This model has evolved over the years and now serves participants open to the

Concord Adult Mental Health. Participants are now referred by clinic Psychiatrists or other staff at the clinic.

**V. Purpose of Review.** Contra Costa Behavioral Health Services 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 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 plan element in order to review past and current efforts, and plan for the future.

**VI. Summary of Findings.**

Topic	Met Standard	Notes
1. Deliver services according to the values of the MHSA	Met	Consumers indicate program meets the values of MHSA.
2. Serve the agreed upon target population.	Partially Met	The initial goal has narrowed for several reasons. Currently clients can be referred or self-referred to services within the Suicide Prevention Pilot program.
3. Provide the services for which funding was allocated.	Partially Met	The change in the referral and engagement process has meant that fewer consumers have access to this program.
4. Meet the needs of the community and/or population.	Not Met	Clinician not currently performing role as originally authorized.
5. Serve the number of individuals that have been agreed upon.	Met	Original plan did not specify this. Current plan is intended to correct this omission.

6. Achieve the outcomes that have been agreed upon.	Partially Met	Surveys provide some information on impact of client's participation. Self-report indicate consumers are benefited by use of this program.
7. Quality Assurance	Partially Met	While Contra Costa County maintains policy to ensure quality assurance, quality assurance within the Suicide Pilot was not indicated.
8. Ensure protection of confidentiality of protected health information.	Met	Notice of HIPAA and privacy Policies are in place.
9. Staffing sufficient for the plan element	Met	Staffing is sufficient and the review of the goals and role should be revisited to ensure that there is a match between needs and service provided.
10. Annual independent fiscal audit	n/a	County program
11. Fiscal resources sufficient to deliver and sustain the services	Met	Program budget in current MHPA Three-Year-Plan sufficient to fund identified position
12. Oversight sufficient to comply with generally accepted accounting principles	n/a	County program
13. Documentation sufficient to support invoices	Met	Sufficient MHPA funds are currently provided to fund identified position
14. Documentation sufficient to support allowable expenditures	Met	County provides sufficient programmatic oversight to support expenditures
15. Documentation sufficient to support expenditures invoiced in appropriate fiscal year	Met	Documentation sufficient to support expenditures
16. Administrative costs sufficiently justified and appropriate to the total cost of the program	Met	There is no allocation of indirect cost to plan element
17. Insurance policies sufficient to comply with contract	n/a	County program

18. Effective communication between contract manager and contractor	Met	Communication is regular and appropriate to the level of needs of the program. Some increase is now needed to address new PEI State Regulations.
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**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 this 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.

**Discussion.** Seven consumers participated in a focus group. Six of the members were receiving group therapy, and the other member participated only in individual therapy. Length of participation ranged from three months to three years in group support. Most of the participants indicated that they had been referred by their psychiatrist. One was self-referred and another was referred by a peer member. All agreed that their involvement with the Suicide Prevention Pilot had significantly improved their functioning. Several went as far as to state that they would not be alive today, if it had not been for the clinician and the support of this program. The program was seen as a place where consumers felt safe, felt heard and had similar shared experiences. Consumers spoke to the opportunity to role play and incorporate the skills they were learning into their everyday lives. All spoke to the importance of the lead clinician as integral to their success at both group and individual work. Participants wished for more sessions and for follow-up after group. More than one member spoke to the desire for more than one mode of learning, stating that challenges with auditory processing impacted how much information was heard and retained. Consumers also described themselves as lucky to be a part of group, they reported that from their experience, there was a lack of this type of services within the county.

In addition to interviewing program participants, ten (10) consumer surveys were completed. Written comments were consistent with the view expressed by the above focus group. Over 95% of consumers agreed or strongly agreed that the



group operated according to the values of MHSA, and 98% felt that the program was helpful to them in improving their health and wellness.

The clinician assigned to the Suicide Prevention Pilot from its inception confirmed that currently she is providing both individual and group support. She also participates in several committees, including on issues of stigma and discrimination reduction, LGBTQI and Transgender issues. She has trained staff and others in the community on Question, Persuade and Respond (QPR), training intended for the lay individuals, focused on Suicide Prevention. Along with these successes, there has been a shift in the original goals. Several issues occurred in the initial goal of reaching out to all consumers who utilized Psychiatric Emergency Services. Through this approach several of the consumers were reported to have stated that they were not interested in further services, or there was incorrect contact information on several and others did not return the phone calls made. The results led to a movement away from reaching out to all those who had an encounter at Psychiatric Emergency Services, to receiving referrals from staff within the Concord Adult MHC Clinic for individual and group services. The current format includes offering CBT- depression in group or individual format. One challenge includes the structure of the current model of one clinician assigned to a caseload consisting predominantly of consumers with complex challenges and needs. At present, and over the years, other staff members have volunteered to co-facilitate the groups.

Other staff members from within the Concord Adult MHC were interviewed. All had familiarity with the program and some had made referrals to the program. While some expressed an understanding of the referral process, others expressed a wish to know how to initiate access to the Suicide Pilot. This gap in understanding is partially a result of turnover of staff and the need for continual re-education to the services available. Almost all the staff indicated the importance of the model of the program, including offering group and individual support to these clients with complexity of needs and high usage of services within the clinic. Some suggestions for improvement of program included more staff trainings on suicidality and best practices, more groups, a clearer referral process, and the program being able to serve more people, to include those who had accessed Psychiatric Emergency Services and were awaiting a follow-up appointment.

**Results.** The program appears to incorporate required MHSA values into their program.

2. **Serve the agreed upon target population.** As Prevention and Early Intervention funded program components, does the staff 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?

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

**Discussion.** Per the initial goals, the pilot was intended to provide routine follow up care and linkage of services to consumers who access Psychiatric Emergency Services, and to provide comprehensive assessment, along with group and or individual counseling, if indicated. The current model offers services to those who are served by the Concord Adult Mental Health Clinic. From this review it appears that not all clients receive this follow-up service unless initiated by Psychiatry or other clinic staff. Current indications are that a small subset are benefitting from these services.

**Results.** The target population as originally envisioned does not appear to be currently served.

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

**Method.** Compare program service goals as outlined in the three-year-plan and plan updates with regular reports, client/family member interviews, and service provider interviews.

**Discussion.** Current services of group and individual support are focused on clients at the Concord Adult MHC. The original intent was that services would be available to all who accessed PES, and would include a comprehensive assessment and follow-up support.

**Results.** This goal was partially met. A component of the program is not currently being implemented.

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

**Method.** Research the authorization and inception of the plan element for adherence to the Community Program Planning Process. Match the plan

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

**Discussion.** As authorized by the Board of Supervisors the goal of this plan element was to implement strategies that would reduce suicide in Contra Costa County. One clinician was funded to accept referrals county-wide who were deemed to be at risk for suicide, and to provide group and individual therapy. This clinician was to also provide system wide education and consultation on suicidality and effective preventive measures. However, this role has evolved as reported by the clinician who has been in this position since its inception. Presently referrals are accepted from the Central Adult Mental Health Clinic who have been diagnosed as depressed, and who could benefit from time limited individual or group therapy utilizing cognitive behavioral therapy modules. The clinician reports seeing five to ten clients a week for individual therapy, and co-leads one group per week. The balance of time is spent consulting with Central Adult Mental Health Clinic staff and participating in various committees, of which one is the monthly Suicide Prevention Committee.

**Results.** The clinician authorized for this position is not currently performing the role as originally envisioned.

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

**Method.** Match program description with history of demographic reports.

**Discussion.** At the inception of the program, number served was not indicated. Reports indicate that since inception 211 referrals have been received. Of those, 101 attended an intake evaluation session for group support. 84 referrals never responded to follow-up calls. 16 could not be reached due to incorrect contact information and 10 stated that they were not interested in services. Overall, 3 consumers received individual therapy in FY 12/13, 16 consumers received individual therapy and 27 consumers participated in group (attended at least once) in FY 13/14. In FY 14/15, 13 consumers received individual therapy and 19 attended group (at least once). In FY 15/16 13 consumers received individual therapy and 13 attended group (at least once).

**Results.** Reports indicate that only clients opened to Concord Adult MHC are receiving serves. No criteria is in place regarding how many should be served.

6. **Achieve the outcomes that have been agreed upon.** Has the clinician been 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 plan element description, and verify validity of outcomes 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.** Outcomes intended at inception included reduce suicides within the county, increased awareness of suicide prevention, and increased access for those who utilize psychiatric emergency services (PES). The clinician has regularly participated in activities to increase awareness, including participation on a Suicide Committee, and acts as a trainer to primary responders. For those who are accepted as referrals the PHQ-9 is administered. There is no data comparing the general public who access services at PES compared with those who received support from this clinician. There were no reported suicides among those who participated in individual and/or group therapy with the clinician.

**Results.** Outcomes from the outset were not developed. A review of the program objective and outcome measures is currently occurring.

7. **Quality Assurance.** How does the 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.** This program is part of County Adult MHC and is subject to the County' utilization review process. Chart review for FY 14/15 and 15/16 revealed disallowance in the amounts of \$2600 and \$3233.40 respectively. Disallowances were due to missing paperwork, including assessment and missing signed treatment plans, and is not the sole responsibility or fault of this clinician. Several remediable factors are impacting the disallowances.

At inception of the pilot, fidelity to the model of CBT for Depression was achieved with ongoing calls, trainings, group supervision and monthly meetings. These no longer occur. It is recommended that a return to some level of accountability to the fidelity of the model is needed.

Chart reviews of several current and one past consumer reveal that no set protocols are in place to detail the referral or determination of criteria for acceptance or refusal into group or individual services. There were also no thorough assessments completed by the clinician. Recommendation for the group or individual treatment was also not clear, including the outcome of the initial intake with clinician.

**Results.** Previous methods of quality assurance are no longer in place and a recommendation to revisit fidelity to the model and support of the clinician is recommended. Also needed is a re-visit to the current charting process.

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.** HIPAA compliance was reviewed by observing implementation of the County's policies for safeguarding protected patient health information.

**Discussion.** This county program adheres to the rules and regulations as set forth by HIPAA. Files are maintained in a secure manner and consumers are provided with both written and verbal information on privacy and HIPAA Policies. There have been no reports received against this program and said clinician.

**Results.** Program is in compliance with rules and expectations regarding Privacy and HIPAA.

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.** Currently one staff member is the "Suicide Prevention Pilot Program". The current plan element offers support to clients open to that clinic. Based on billing information on consumers and a review of the County's productivity rating, it appears that this position is under-utilized, with productivity rating at 10-15 % versus the 55% that is required of other full-time mental health clinical specialists.

**Results.** Current staffing productivity on this position is low compared to peers. A revision of the goals and expectation of this position is recommended.

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.** The program is County operated and does not conduct an annual financial audit.
- Results.** Not applicable.
11. **Fiscal resources sufficient to deliver and sustain the services.** Does the program have diversified revenue sources, adequate cash flow, sufficient coverage of liabilities, and qualified fiscal management to sustain the plan element?
- Method.** Review financial reports.
- Discussion.** The program is authorized by the County, and the program budget in the current MHSA Three Year Plan is sufficient to fund the identified position.
- Results.** The position total cost to the County and the funds allocated for it match.
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.
- Discussion.** The program is part of the County and complies with generally accepted accounting principles.
- Results.** Not applicable.
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.** Documentation maintained by the County supports the amount charged to the program.
- Results.** Documentation is sufficient to support expenditures as reported by the County.
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 one month of supporting documentation (MHSA Monthly Budget Report) for identification of personnel costs and operating expenditures charged to the cost center.

**Discussion.** Documentation shows that one mental health clinical specialist position is charged against the PEI cost center.

**Results.** Documentation maintained by the County supports the personnel costs charged to the program.

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.

**Discussion.** The program is part of the County and complies with the accrual basis of accounting.

**Results.** There is sufficient documentation to support expenditures invoiced in the appropriate year.

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

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

**Discussion.** The County does not charge indirect costs to the plan element.

**Results.** No indirect costs are charged to the program.

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

**Method.** Review insurance policies.

**Discussion.** The program is part of the County and is not subject to maintaining separate insurance policies.

**Results.** Not applicable.

18. **Effective communication between contract manager and contractor.** Do both the Concord Adult Mental Health Clinic Program Manager and the MHSA

Program Supervisor communicate routinely and clearly regarding program activities, and any program or fiscal issues as they arise?

**Method.** Interview PEI Program Supervisor and Mental Health Program Manager.

**Discussion.** There is regular communication between the MHSA PEI Program Supervisor and staff involved in the Suicide Prevention Pilot. There is also regular collaboration specific to the Suicide Committee. Increased communication will need to occur to address new PEI reporting requirements, to include the establishment of outcome measures.

**Results.** Communication is appropriate and more will be needed to address PEI regulation requirements.

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

The Suicide Prevention Pilot provides individuals opened to the Concord Adult Mental Health Clinic access to group and individual therapy using the Cognitive Behavioral Therapy for Depression model. This model is focused on developing life skills intended to decrease thoughts and behaviors related to depression and to suicide, and to increase protective factors. This program is one of the PEI plan elements focused on reducing suicidal thoughts and behaviors for residents of Contra Costa County. Bringing increased awareness to issues related to suicidal thoughts and behaviors is also part of the goal of this program. To this end, the mental health clinician participates on the Suicide Prevention Committee.

Consumers who currently participate in this plan element testify to how it has positively impacted their emotional, mental and overall well-being. Several credit the program as having kept them alive. Several described themselves as fortunate, because they were not aware of this type of services available elsewhere. The current model of the program has evolved from the original goals of a comprehensive assessment, linkage and treatment option that focused on all consumers, opened to Contra Costa Central Adult Clinic, who accessed PES



services. The current focus is depended on County staff and consumers to refer or self-refer to The Suicide Prevention Pilot. This change has meant that possibly fewer individuals have access to and can receive support from this vitally needed resource.

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

- The role and duties currently performed do not match that which was originally envisioned by the community program planning process and subsequent authorization by the Board of Supervisors.
- Chart reviews revealed that comprehensive assessments are not occurring, nor are there clear indications regarding protocol for acceptance or refusal into group or individual therapy.
- CBT for Depression is specific to a few and may not be appropriate for many of the consumers, who present with more chronic and complex issues. A review around what model may best fit the majority should be considered.
- The current model of CBT for Depression moves the emphasis away from the primary focus on suicide to a primary focus on depression with symptoms of suicidal ideation. While subtle, the focus can impact those who engage in suicide behavior without other mental health indicators.
- Quality assurance as fidelity to the model training has fallen away and there is a low rate of Medi-Cal billing productivity in addition to significant disallowances.

**X. Next Review Date:** To be determined.

#### **XI. Appendices.**

Appendix A – Program Description

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

Consumer Listing

Consumer, Family Member, Provider Interviews

County MHSA Monthly Financial Report

Progress Reports, Outcomes

MHSA Three Year Plan and Update(s)

## **Central County Adult Mental Health Clinic (Contra Costa Behavioral Health)**

Point of Contact: Kennisha Johnson, Mental Health Program Manager

Contact Information: 1420 Willow Pass Rd., Ste. 200, Concord, CA 94520,

(925) 646-5480, [Kennisha.Johnson@hsd.cccounty.us](mailto:Kennisha.Johnson@hsd.cccounty.us)

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

The Behavioral Health Services Division of Contra Costa Health Services combines Mental Health, Alcohol & Other Drugs and Homeless Program into a single system of care. The Central Adult Mental Health Clinic operates within Contra Costa Mental Health's Adult System of Care, and provides assessments, case management, psychiatric services, crisis intervention, housing services and benefits assistance. Within the Adult Mental Health Clinic are the following MHSA funded programs and plan elements:

### **2. Plan Element: Adult Full Service Partnership Support - CSS**

Contra Costa Mental Health has dedicated clinical staff at each of the three adult mental health clinics to provide support, coordination and rapid access for full service partners to health and mental health clinic services as needed and appropriate. Rapid Access Clinicians offer drop-in screening and intake appointments to clients who have been discharged from the County Hospital or Psychiatric Emergency Services but who are not open to the county mental health system of care. Rapid Access Clinicians will then refer clients to appropriate services and, when possible, follow-up with clients to ensure a linkage to services was made. If a client meets eligibility criteria for Full Service Partnership services, the Rapid Access Clinician will seek approval to refer the client to Full Service Partnership services. Clinic management act as the gatekeepers for the Full Service Partnership programs, authorizing referrals and discharges as well as providing clinical oversight to the regional Full Service Partnership programs. Full Service Partnership Liaisons provide support to the Full Service Partnership programs by assisting the programs with referrals and discharges, offering clinical expertise, and helping the programs to navigate the County systems of care.

### **Plan Element: Clinic Support - CSS**

General Systems Development strategies are programs or strategies that improve the larger mental health system of care. These programs and strategies expand and enhance the existing service structure to 1) assist consumers in obtaining benefits they are entitled to, educate consumers on how to maximize use of those benefits and manage resources, and 2) provide transportation support for consumers and families.

- a. Clinic Target Population: Adults aged 18 years and older who live in Central County, are diagnosed with a serious mental illness and are uninsured or receive Medi-Cal benefits.
- b. Total Number served by clinic: For FY 14-15: Approximately 3,518 Individuals.

### **Program: Suicide Prevention Pilot - PEI**

A Mental Health Clinical Specialist provides routine follow up care and linkage services for Central County clients who access Psychiatric Emergency Services and are at risk for suicide. In addition, the clinician provides comprehensive assessment as well as group and individual therapy for suicidal patients at Concord Adult Mental Health. This clinician also supports countywide efforts to bring awareness to Suicide Prevention by participating in the Suicide Prevention Committee, the LGBTI committee and the Training Advisory group.

- a. Target Population: Clients at risk of suicide.
- b. Total Budget: \$123,493
- c. Staff: 1 Full time equivalent
- d. Number Served:60
- e. Outcomes:
  - Decrease in Suicide Rate (among clients open to Concord Adult Mental Health)
  - Increase in Cognitive Behavioral Therapy Participation
  - Trained in QPR, and acts as a trainer to primary responders in the community

**Program: Women Embracing Life and Learning (WELL) - INN**

WELL is a collaboration between Contra Costa Mental Health Services, Public Health Nursing and the Women Infant and Child (WIC) project. It is integrating perinatal/postpartum depression services into the services currently provided at the Central County WIC office. The target population consists of mothers who receive services from the Central County WIC office who screen positive for perinatal and/or post-partum depression. The goals of the project are to learn: 1) which elements of the collaboration are most/least effective and why; 2) if the collaboration leads to an increase in awareness about mental health services and a decrease in the mothers' perception of stigma associated with depression; and 3) improved health outcomes for the women participating in the collaboration.

- a. Target Population: Low income mothers with perinatal/postpartum depression.
- b. Total Budget: \$194,652
- c. Staff: 2.62 Full time equivalent
- d. Number Served: For FY 14/15: 58 individuals
- e. Outcomes: The WELL Project strives to accomplish the following outcomes:

- A decrease in psychiatric symptoms
- A decrease in mental health stigma

To determine if the program may have resulted in changes in the above outcomes, data for these outcomes will be compared before and after program participation. The baseline data will be derived from participants at enrollment, and the post data will be derived from participants at graduation or upon dropping out from the program. Data related to psychiatric symptoms will be obtained from the PHQ-9. Data related to

## **Contra Costa County Mental Health – Central County Adult Mental Health Clinic**

Point of Contact: Kennisha Johnson, Mental Health Program Manager

Contact Information: 1420 Willow Pass Rd., Ste. 200, Concord, CA 94520, (925)-646-5480, [Kennisha.Johnson@hsd.cccounty.us](mailto:Kennisha.Johnson@hsd.cccounty.us)

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

The Behavioral Health Services Division of Contra Costa Health Services combines Mental Health, Alcohol & Other Drugs and Homeless Program into a single system of care. The Central Adult Mental Health Clinic operates within Contra Costa Mental Health's Adult System of Care, and provides assessments, case management, psychiatric services, crisis intervention, housing services and benefits assistance. Within the Adult Mental Health Clinic are the following MHSa funded programs and plan elements:

### **2. Plan Element: Adult Full Service Partnership Support - CSS**

Contra Costa Mental Health has dedicated clinicians staff at each of the three adult mental health clinics to provide support, coordination and rapid access for full service partners to health and mental health clinic services as needed and appropriate.

#### **Plan Element: Clinic Support - CSS**

General Systems Development strategies are programs or strategies that improve the larger mental health system of care. These programs and strategies expand and enhance the existing service structure to 1) assist consumers in obtaining benefits they entitled to, educate consumers on how to maximize use of those benefits and manage resources, and 2) provide transportation support for consumers and families.

- a. Clinic Target Population: Adults aged 18 years and older who live in Central County, are diagnosed with a serious mental illness and are uninsured or receive Medi-Cal benefits.
- b. Total Number served by clinic: For FY 13-14: Approximately 3,535 Individuals.

#### **Program: Suicide Prevention Pilot - PEI**

A Mental Health Clinical Specialist provides routine follow up care and linkage services for Central County clients who access Psychiatric Emergency Services and are at risk for suicide. In addition, the clinician provides comprehensive assessment as well as group and individual therapy for suicidal patients at Concord Adult Mental Health.

- a. Target Population: Clients at risk of suicide.
- b. Total Budget: \$123,493
- c. Staff: 1 Full time equivalent
- d. Number Served: 41
- e. Outcomes:
  - Decrease in Suicide Rate (among clients open to Concord Adult Mental Health)
  - Increase in Cognitive Behavioral Therapy Participation

# Contra Costa Behavioral Health Stakeholder Calendar

## January 2017

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1 	2	3	4 <b>MH Commission:</b> 4:30—6:30 pm 550 Ellinwood Way Pleasant Hill	5 <b>CPAW:</b> 3-6pm 2425 Bisso Ln Concord	6	7
8	9	10	11 <b>Systems of Care:</b> 10am—12 pm 1340 Arnold Dr, Ste 200, Martinez	12 <b>Children's:</b> 11:00-1:00pm, 1340 Arnold Dr, Ste 200, Martinez <b>Social Inclusion:</b> 1-3 pm 2425 Bisso Ln, Concord	13	14
15	16	17	18	19 <b>CPAW Steering:</b> 3:00 - 4:30 pm 1340 Arnold Dr, Ste 200, Martinez	20	21
22	23 <b>CPAW Innovation:</b> 2:30 - 4:30pm 1340 Arnold Dr, Ste 200, Martinez	24 <b>Adult:</b> 3:00 - 4:30pm 1340 Arnold Dr, Ste 200, Martinez	25 <b>Aging and Older Adult:</b> 2:00 - 3:30 pm 2425 Bisso Ln, Concord <b>AOD Advisory Board :</b> 4 - 6:15pm, 2nd Floor, 1220 Morello, Martinez	26	27	28
29	30	31				<b>H3 Housing Meeting</b> February 7, 2017 1-3 PM 2425 Bisso Ln Concord